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Supreme Court, U.S.
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In The

Supreme Court of the United States

October Term, 1995

RAYMOND JACKSON AND
ROGERS MAE JACKSON,

Petitioners,

v.

UNITED STATES OF AMERICA, ET AL,

Respondents.

**On Petition For A Writ Of Certiorari
To The United States Court Of Appeals
For The Eleventh Circuit**

PETITION FOR A WRIT OF CERTIORARI

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September 8, 1996

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QUESTIONS PRESENTED FOR REVIEW

In the face of conflicting Circuit Court standards, as they relate to the constitutionally guaranteed provisions of the Fifth Amendment United States Constitution (i.e., equal protection of the laws and deprivation of life, liberty and property, without due process of law) and the congressionally-mandated requirements of 11 USCS 362(a)(1), (a)(2), (a)(6) and (h), automatic stay; 18 USCS 872, Extortion; illegal, blatant, flagrant and unethical misconduct of Government's attorneys; 18 USCS 1001. Fraud and False Statements-statements or entries generally; 18 USCS 152(2), (3), (4) and (5). False oaths and claims; 18 USCS 157 Bankruptcy Fraud; 26 USCS 6501(a) and (b)(1) Limitations on Assessment and Collection; 26 USCS 7206(1), (2) and (3), Fraud and Fraudulent Statements; Bankruptcy Rule 3002(c)(1), Filing Proof of Claim; Bankruptcy Rule 3001(a), (b) and (f), Proof of Claim; 26 USCS 7207. Fraudulent Statements or other documents; 26 USCS 7214(a)(1), (a)(2), (a)(3), (a)(7) and (a)(8)-Offenses by officers and employees of United States-unlawful acts of revenue officers or agents; 18 USCS 1621 Perjury Generally; 11 USCS 541(a)(7), Property of the Estate; 11 USCS 704(1), (2), (5), (9), Duties of Trustee; 11 USCS 101(4)(A), (9)(A), (11), (14), (24) and (34). Definitions; 18 USCS 1951(a) and (b)(2) Interference with Commerce by Fear, Threats or Violence {Extortion); 26 USCS 6502(a) Collection After Assessment; 11 USCS 726(a) Distribution of Property of the Estate; 11 USCS 502(a) and (b)(1), Allowance of Claims or Interests; 11 USCS 1305(a)(1), Filing and Allowance of Postpetition Claims; 26 USCS 6503(h). Suspension of Running of period of Limitation; 11 USCS 106, Waiver of sovereign immunity; 11 USCS 547, Preferences; Rule 13(a), (b) and (h)-Civil Rules of Civil Procedure-Counterclaim and Cross-claim; 18 USCS 245, Federally protected activities; 18 USCS 1343(a)(1), (a)(2), (a)(3), and (a)(4), Civil Rights and Elective Franchise; 18 USCS 241, Conspiracy against rights; 18 USCS 242, Deprivation of rights under color of law; 18 USCS 2, Principals; 18 USCS 3, Accessory After the Fact; 26 USCS 7433(a) and (b), Civil Damages for Certain unauthorized Collection actions; 42 USCS 1981, Equal Rights Under the Law; 42 USCS 1982, Property Rights of Citizens; 42 USCS 1983, Civil action for deprivation of rights; 42 USCS 1985(2) and (3), Conspiracy to

Interfere with Civil rights and 42 USCS 1986, Action for Neglect to Prevent, the cited standards set forth are unconstitutionally applied and not administered in the United States Bankruptcy Program in a uniform manner. The questions presented are whether the appropriate standards were used? Whether the standards used were violative of the Fifth Amendment and:

I

Whether the Bankruptcy Court's decisions entered on September 30, 1994 (App. 52a), October 7, 1994 (App. 53a), October 25, 1994 (App. 54a), November 15, 1994 (App. 56a) and October 30, 1994 (App. 55a) are "void judgments" due to infringed and denied Fifth Amendment rights (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process), and 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay violations, resulting from willfully, knowingly, intentionally, maliciously, arbitrarily and capriciously filing of improper, illegal, untimely and fraudulent government's proof of claim, $21,760.06, including a statute of limitation (26 USCS 6501(a)) barred 1982 tax year claim, $12,655.15, filed 6/14/90, filing of the improper, illegal, untimely and fraudulent amended proof of claim, $56,500.02 ($34,739.96 disallowed by bankruptcy court on 9/30/94), containing same claim for 1982 tax year, untimely filed 7/26/90, 36 days after claims bar date expired; lastly, due to the fraudulent and perjurious misconduct of previously identified government's attorneys? If so, are petitioners entitled to 11 USCS 362(h) damages, 26 USCS 7433(b) damages, compulsory counterclaims or all, in view of the fact that all defendant parties waived sovereign immunity under provisions of 11 USCS 106(a)(1) and (b)?

II

Whether petitioners, the prevailing party, by virtue of the fact that the government's amended proof of claim for $56,500.02 was reduced by the Bankruptcy Court to $21,760.06 or by 61.49 percent and who sustained in excess of $7,000.00 in attorneys' fees for this case, had their Fifth Amendment rights (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process of law) infringed or denied by United States District Court's and United States Appeals Court for the Eleventh Circuit's rendering "void judgments", including denial of petitioners' Motion for costs and attorneys fees? If so, what other

damages other than 11 USCS 362(h) damages, compulsory counterclaims, and 26 USCS 7433(b) damages are petitioners entitled to receive for the willful, fraudulent, perjurious, deliberate, reckless, knowingly, discriminative (on the basis of race (Black) and sex (male, female)) and invidious misconduct conspired and perpetrated upon petitioners by the creditor's attorneys?

III

Whether the creditor, who violated the 11 USCS 362(a)(1), (a)(2) and (a)(6) by willfully, knowingly, recklessly, intentionally, discriminatively (on the basis of race (Black) and sex (male, female)), deliberately and invidiously filing an improper, illegal, false and fraudulent government's original proof of claim ($21,760.06), on 6/14/90, and filing an untimely and fraudulent government's amended proof of claim ($56,500.02), on 7/26/90, 36 days after claims bar date expired, and collected and disbursed approximately $14,250 of petitioners' estate to both claims during petitioners Chapter 13 pendency (i.e., 2/7/90 to 11/7/94), breached its affirmative duty to return the property and restore status quo to petitioners once it learns its actions violate the automatic stay? If so, whether U.S. District Court and the Eleventh Circuit erred, abused their discretion, denied or infringed petitioners' Fifth Amendment Right (i.e., equal protection of the laws and not to deprive of life, liberty or property, without due process of law) by rendering "void judgments" and denial of appropriate judicial actions?

IV

Whether it was unconstitutional for United States Trustee chapter 13 proceeding to disburse approximately $14,250.00 of petitioners' estate to the creditor, during the automatic stay and pendency of petitioners' Chapter 12 bankruptcy, 2/7/90 to 11/7/94? If so, whether U.S. Bankruptcy Court, U.S. District Court and U.S. Court of Appeals for the Eleventh Circuit abused their discretion, infringed and denied petitioners' Fifth Amendment Right (i.e., equal protection of the laws and not to be deprived of life, liberty or property without due process of law) by rendering "void judgments" and denial of appropriate judicial actions? Whether 11 USCS 726(a) was unconstitutionally applied? If so, whether the distribution of bankrupt petitioners' assets to Internal Revenue Service, during 11 USCS 362 automatic stay, is contrary to the 11 USCS 726 mandated objective of EQUALITY and EQUITABLE DISTRIBUTION of

debtors' assets among his creditors? (This is a federal question).

V

Whether petitionersFifth Amendment rights (i.e., equal protection of the laws and not to be deprived of life, liberty and property, without due process of law) were denied or infringed by the government's United States Chapter 13 Bankruptcy trustee breach of his duty to comply with congressionally mandated requirement of 11 USCS 704(4), which states that "The trustee shall, if a purpose would be served (such as if there are assets that will be distributed); is required to examine proofs of claims and object to the allowance of any claim that is improper" by his failure to object to the allowance of the improper, fraudulent and untimely 1982 tax year claim ($12,655.15), whose statute of limitation expired 4/15/86, 41 days before the 5/26/86 assessment, and is included on both the original proof of claim ($21,760.06), filed 6/14/90, and the improper and untimely amended proof of claim ($56,500.02), untimely filed 7/26/90, 30 days after claims bar date expired, violated of 11 USCS 704(4), 18 USCS 1001, 18 USCS 152, Bankruptcy Rule 3002(c) and 11 USCS 362(a)(1), (a)(2) and (a)(6), during the automatic stay and pendency of petitioners' Chapter 13 Bankruptcy, 2/7/90 to 11/7/94? If so, whether the previously cited United States Codes and Bankruptcy Rule were unconstitutionally applied? If so, whether U.S. Bankruptcy Court, U.S. District Court and U.S. Court of Appeals for Eleventh Circuit abused their discretion, erred, infringed or denied petitioners' Fifth Amendment Rights (i.e., equal protection of the law and not to be deprived of life, liberty and property, without due process of law) by rendering "void judgments" and denial of appropriate judicial actions? (This is a federal question).

VI

Whether United States of America, Department of Treasury, Department of Justice or Internal Revenue Service (IRS) waived its sovereign immunity as to any compulsory counter claims, permissive counter claims or damages resulting from United States IRS agents willfully, knowingly, intentionally, improperly, discriminatively (on the basis of race (Black) and sex (male, female)), invidiously, arbitrarily and capriciously filing and collecting (i.e. approximately $14,250.00) on an improper, untimely and fraudulent government's original proof of claim ($21,760.06), filed 6/14/90, and an improper, untimely and fraudulent amended

proof of claim ($56,500.02), untimely filed 7/26/90, 36 days after the claims bar date expired, during the automatic stay, to which petitioners objected 5/16/94, which resulted from the reckless, illegal and unethical misconduct of the creditor's attorneys? If so, whether U.S. Bankruptcy Court, U.S. District Court or U.S. Court of Appeals for the Eleventh Circuit abused its discretion, denied and infringed petitioners' Fifth Amendment rights (i.e., equal protection of laws and not to be deprived of due process of law) by not addressing all of the relevant issues raised by and in petitioners' brief and denial of appropriate judicial actions for those issues?

VII

Whether the government's original proof of claim ($21,760.06), filed 6/14/90, and the government's amended proof of claim ($56,500.02), untimely filed 7/26/90, 36 days after claims bar date expired, both claims included a 1982 tax year claim ($12,655.15), assessed 5/26/86 or 41 days after statute of limitation expired, were improperly filed? If so, whether an improperly filed proof of claim create a presumption of validity? If not, whether petitioners' Fifth Amendment rights (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process of law) were infringed or denied by the government collection activities (approximately $14,250.00, during pendency of petitioners' Chapter 13, 2/7/90 to 11/7/94) and the U.S. bankruptcy Court, U.S. District Court and U.S. Court of Appeals for the Eleventh Circuit erred by denying petitioners appropriate judicial actions to prevent invasion of, infringement and denial of petitioners Fifth Amendment rights and rendering "void judgments"?

VIII

Whether any judgments or decisions rendered or actions taken by U.S. Bankruptcy Court, U.S. District Court and U.S. Court of Appeals for the Eleventh Circuit, after the Government's original proof of claim ($21,760.06) was filed on 6/14/90, in violation of 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay, is "VOID" and without EFFECT? If so, whether U.S. Bankruptcy Court, U.S. District Court and U.S. Court of Appeals for the Eleventh Circuit infringed and denied petitioners' Fifth Amendment rights (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process of law) by not treating their judgments, decisions or actions taken subsequent to 6/14/90, as

"VOID", permitting the government to illegally collect taxes of approximately $14,250.00? If so, what damages, other than 11 USCS 362(h) damages, 26 USCS 7433(b) damages, costs, attorney fees, are petitioners entitled to receive?

IX

Whether it is in the public interest for the United States of America Government to perpetrate extortion upon petitioners, American citizens in its tax collection activities, during pendency of petitioners' Chapter 13 Bankruptcy, 2/17/90 to 11/17/94. If not, whether United States of America, Department of Treasury, Department of Justice or Internal Revenue Service (IRS) infringed or denied petitioners' Fifth Amendment Rights (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process of law) and are liable for damages?

X

Whether bankrupt petitioners, who objected to the improper Government's original proof of claim, $21,760.06, filed 6/14/90, and Government's improper amended proof of claim, $56,500.02, untimely filed 7/26/90, 36 days after claims bar date expired, both claims included a statutorily barred (26 USCS 6501(a)) 1982 tax year claim ($12,655.15), met their burden of proving the invalidity of the Government's original and amended proofs of claim? If so, did the creditor meet its burden to produce additional evidence to prove the validity of its original and amended proofs of claim by a preponderance of evidence? If not, whether petitioners Fifth Amendment rights (i.e., equal protection of the laws and not to be deprived of liberty, life and property, without due process of law) were infringed and denied by the Government's Chapter 13 trustee collection and disbursement of approximately $14,250.00 to Internal Revenue Service, during the automatic stay and pendency of petitioners' Chapter 13 Bankruptcy, 2/7/90 and 11/7/94, and by U.S. Bankruptcy Court, U.S. District Court and U.S. Court of Appeals for the Eleventh Circuit's rendering "void judgments" and denial of appropriate judicial actions?

XI

Whether all of the United States Bankruptcy Court's, United States District Court's and United States Court of Appeals for the Eleventh Circuit's post 6/14/90 judgments are "VOID JUDGMENTS" due to the courts having acted in a manner

inconsistent with due process and abused their discretion, which resulted from United States Internal Revenue Service (IRS) Agents (i.e. Vera E Posey, Special Procedures Staff and C. Christian, Advisor, A\Special Procedures Staff, Director IRS Office, Birmingham, Alabama, see App. 2a and 3a) willfully, knowingly, recklessly, intentionally, discriminatively (on the basis of race (Black) and sex (male, female)), invidiously, arbitrarily and capriciously collected approximately $14,250 (see App. 4a and 25a) from petitioners on an improper, illegal and fraudulent Government's original proof of claim, filed 6/14/90 (App. 2a) and an improper, untimely, illegal and fraudulent Government's amended proof of claim ($56,500.02), untimely filed 7/26/90, 36 days after claim bar date expired (see App. 3a), in violation of 26 USCS 7214, 18 USCS 1001, 18 USCS 152 and 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay and during pendency of petitioners' Chapter 13 Bankruptcy, from 2/7/90 to 11/7/94? If so, whether petitioners will be granted 11 USCS 362(h) relief, 26 USCS 7433 damages, costs and attorneys fees?

XII

Whether creditors' attorneys willfully disobeyed U.S. Bankruptcy Court's order by not delivering their brief in opposition to appellants' objections to the Government's proofs of claim to appellants until the day of the hearing for objection to IRS' claim, IN OPEN COURT? If so, whether petitioners are entitled to 11 USCS 362(h) relief, 26 USCS 7433(b) relief, attorneys fees, legal costs, necessary out-of-pocket costs, administrative costs, compulsory counter claims, permissive counter claims and other damages due to United States of America, Department of Treasury, Department of Justice and Internal Revenue Service (IRS), having unequivocally expressed waiver of sovereign immunity?

XIII

Whether United States District Court or United States court of Appeals for the Eleventh Circuit arbitrarily and capriciously abused its discretion, deny petitioners due process of law, infringe and deny petitioners' Fifth Amendment Right (i.e., equal protection under the laws and not to be deprived of life, liberty and property, without due process of law) by not taking appropriate judicial action(s) on each issue included in petitioners' original and amended statement of issues, set forth in appellants brief filed in U.S. District

Court 11/23/94? If so, whether petitioners, as prevailing party, are entitled to congressionally mandated relief set forth at 11 USCS 362(h), 26 USCS 7433(b), legal costs, attorney fees, necessary out of pocket costs, compulsory counter claims, permissive counter claim, return of assets illegally extorted, and FRCP 13(a), (b) and (h) relief?

XIV

Whether creditor's attorneys breached a duty to not perpetrate "bad faith" upon petitioners after the Government's untimely, improper, illegal and fraudulent original proof of claim ($21,760.06, App. 2a) filed 6/14/90; the Government's untimely, improper, illegal and fraudulent amended proof of claim ($56,500.02, App. 3a), untimely filed 7/26/90, 36 days after statute of limitation expired and filing fraudulent 1986 U.S. Tax Court documents for 1982 tax year to conceal that 1982 tax year was illegally assessed 5/26/86, 41 days after statute of limitation expired or breached a duty not to perpetrate A CONSPIRACY upon petitioners and EXTORT A 1982 TAX YEAR CLAIM FOR $12,655.15, BY HAVING COLLECTED APPROXIMATELY $14,250 DURING THE AUTOMATIC STAY? IF SO, whether petitioners are entitled treble damages; damages for tortious acts; compensatory damages; continuing damages; punitive damages; exemplary damages; future damages; general damages; pecuniary damages; substantial damages; irreparable damages; statutory damages; civil rights damages; loss of consortium damages; loss of earning capacity; bill of costs damages filed in the case and FRCP 13(a), (b) and (h) damages?

XV

Whether United States District Court or United States Court of Appeals for the Eleventh Circuit abused its discretion, infringed or denied petitioners' Fifth Amendment Rights (i.e., equal protection of the law and not to be deprived of life, liberty or property, without due process) when the Courts relied on a fraudulent, false and forged United States Tax Court docket entries for 1982 tax year (i.e., the docket entries were U.S. Tax Court docket entries for 1986 tax year) included on Government's original and amended proofs of claim, App. 2a & 3a) presented to U.S. District Court by the three (3) government attorneys to knowingly, wrongfully, willfully, recklessly, intentionally, illegally, maliciously, discriminatively (on

basis of race (Black) and sex (male female), falsely, fraudulently, arbitrarily and capriciously extend 1982 tax year statute of limitation and procure judgment for allowance of 1982 tax year claim ($12,655.15) in violation of 11 USCS 362(a)(1), (a)(2) and (a)(6) and deposit proof to the contrary provided the courts? If so, whether United States, Department of Treasury, Department of Justice, Internal Revenue Service (IRS) unequivocally expressed waiver of sovereign immunity? Whether petitioners are entitled to 11 USCS 362(h) damages, 26 USCS 7433(b) damages, attorneys' fees, costs documented in costs motion, compulsory counterclaims, permissive counterclaim, punitive damages, exemplary damages, FRCP 13(a), (b) and (h) damages and other statutory damages?

XVI

Whether United States Bankruptcy Court, United States district Court or United States Court of Appeals for the Eleventh Circuit infringed and denied petitioners' Fifth Amendment Rights (i.e. equal protection of the laws and not to be deprived of life, liberty and property, without due process of law) by rendering "VOID JUDGMENTS" against petitioners, when the perpetrators are United States of America, United States Treasury Department, United States Justice Department, Internal Revenue Service (IRS) and Government's employees? If so, whether United States Bankruptcy Court, United States District Court, United States Court of Appeals for the Eleventh Circuit or government's employees may arbitrarily and capriciously ignore or are exempted from requirements to comply with United States laws and Fifth Amendment (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process) of United States Constitution?

LIST OF PARTIES PURSUANT TO RULES 14.1(b) AND 29.1

Petitioners, Raymond Jackson and Rogers Mae Jackson, filed suit on their own behalf and on behalf of their children, Stephanie Rogeres Jackson and Peter Nickalus Jackson, and their grandson, Dwight Allen Love. The Secretary of Treasury, Robert E. Rubin; Commissioner of Internal Revenue Service, Margaret Milner Richardson and Janet Reno, United States Attorney General, United States Department of Justice. The respondents waived sovereign immunity upon filing the untimely and fraudulent original proof of claim $21,760.06, on 6/14/90 and their untimely and fraudulent amended proof of claim, $56,500.02, on 7/26/90 (see 11 USCS 106(a) and (b)), in violation of 18 USCS 152, 18 USCS 1001, 26 USCS 7214, 26 USCS 6501(a), 26 USCS 6502(a), 11 USCS 1305(a)(1), 11 USCS 1305(b), 11 USCS 362(a)(1) and 11 USCS 362(a)(6), during pendency of petitioners' Chapter 13 Bankruptcy, 2/7/90 to 11/7/94.

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APPENDICES

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1a	Chapter 13 Petition, Filed 2/7/90
2a	Government's Original Proof of Claim, filed 6/14/90, $21,760.06
3a	Government's Amended Proof of Claim, filed 7/26/90, $56,500.02
4a	Government's Chapter 13 Trustee System Payment/Claim History for Case #90-00472-RRS, dated 11/21/94
5a	11 USCS 362(a)(1), (a)(2), (a)(6), and (h). Automatic Stay.
6a	26 USCS 6501(a) and (b)(1). Limitations on Assessment and Collection.
7a	18 USCS 152(2), (3), (4), and (5). Concealment of Assets; False Oaths and Claims; Bribery
8a	18 USCS 1001 - Fraud and False Statements - Statements or Entries Generally
9a	11 USCS 726(a) Distribution of Property of the Estate
10a	26 USCS 7206(1), (2) and (3) Fraud and Fraudulent Statements
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14a	26 USCS 7214(a)(1), (a)(2), (a)(3), (a)(7) and (a)(8) - Offenses by Officers and Employees of United States - Unlawful Acts of Revenue Officers or Agents
15a	18 USCS 157. Bankruptcy Fraud.
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17a	28 USCS 1343(a)(1), (a)(2), (a)(3) and (a)(4). Civil Rights and Elective Franchise
18a	42 USCS 1981 Equal Rights Under the Law
19a	42 USCS 1982 Property Rights of Citizens
20a	42 USCS 1983. Civil Action for Deprivation of Rights.
21a	42 USCS 1985(2) and (3). Conspiracy to Interfere with Civil Rights.
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23a	11 USCS 502(a) and (b)(1). Allowance of Claims or Interests.
24a	Bankruptcy Rule 3001(a), (b) and (f). Proof of Claim.
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31a	11 USCS 106. Waiver of Sovereign Immunity.
32a	11 USCS 101(4)(A), (9)(A), (11), (14), (24) and (34). Definitions.
33a	11 USCS 704(1), (2), (5) and (9). Duties of Trustee.
34a	11 USCS 1305(a)(1). Filing and Allowance of Postpetition Claims.
35a	26 USCS 6503(h). Suspension of Running of Period of Limitation.
36a	18 USCS 241. Conspiracy Against Rights
37a	18 USCS 242. Deprivation of Rights Under Color of Law
38a	18 USCS 245. Federally Protected Activities.
39a	18 USCS 2. Principals.
40a	18 USCS 3. Accessory After the Fact.
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42a	18 USCS 1951(a) and (b)(2). Interference with Commerce by Threats or Violence.
43a	Rule 13(a), (b), and (h). Civil Rules of Civil Procedure. Counter Claim and Cross Claim.
44a	Bankruptcy Rule 3007
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46a	United States Tax Court Docket Entries for Docket No.456-89, Raymond & Rogers Mae Jackson v. Commissioner of Internal Revenue, dated 12/6/89.

47a	Docket entry #0003, Answer (C/S 02/22/89), Raymond & Rogers Mae Jackson v. Commissioner of Internal Revenue, Docket No. 456-89, for 1986 tax year (para. 3), dated/2/22/89.
48a	United States Court of Appeals for the Eleventh Circuit's Order, Filed June 12, 1996, Case #95-6646; D.C. Docket No. CV-94-A-1438-N and Bankruptcy No. 90-000472.
49a	United States Court of Appeals for the Eleventh Circuit's Order, filed June 1996, Case #95-6646.
51a	United States Court of Appeals for the Eleventh Circuit's Order, filed June 12, 1996, Case #95-6646.
52a	United States Bankruptcy Court's Order, filed 9/30/94, Case No. 90-00472-RRS-13
53a	United States Bankruptcy Court's Order, filed 107/94, Case No. 90-00472-RRS-13
54a	United States Bankrupty Court's Order, filed 10/25/94, Case No. 90-00472-RRS-13
55a	United States Bankruptcy Court's Order, filed 10/30/94, Case No. 90-00472-RRS-13
56a	United States Bankruptcy Court's Order, filed 11/15/94, Case No. 90-00472-RRS-13
57a	United States Court of Appeals for Eleventh Circuit filed 12/11/95, Case #95-6646
58a	18 USCS 1961(1)(D) Racketeering Activity
59a	18 USCS 1951(a) and (b)(2) Interference with Commerce by Threat or Violence
60a	18 USCS 1962. Prohibited Activities

STATEMENT OF THE CASE

On 2/7/90, petitioners filed a voluntary (11 USCS 301, App. 12a) and a joint (11 USCS 302, App. 13a) Chapter 13 petition (App. 1a) which enacted 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay provisions (App. 5a) in United States Bankruptcy Court case number 90-00472-RRS and prohibited Internal Revenue Service (IRS)'s collection activities during pendency of petitioners' Chapter 13 bankruptcy, 2/7/90 to 11/7/90. Petitioners filing a Chapter 13 petition is a federally protected activity under provision of 18 USCS 245(b)(1)(B) and 18 USCS 245(b)(4)(A) (App. 38a). On 6/14/90, United States' IRS agents (i.e., Vera E. Posey, Special Procedures Staff, and C. Christian, Advisor, Special Procedures, Staff, Director of IRS, Birmingham, Alabama's Office) willfully, without authority, negligently, purposefully, discriminatively on basis of race (Black) and sex (male, female) and knowingly, fraudulently, falsely, recklessly, intentionally, maliciously, blatantly, deliberately and flagrantly filed a Government's Original Proof of claim, $21,760.06, for 1982, 1983, 1985 and 1986 tax years (App. 2a). On 7/26/90, the same previously identified United States' IRS agents willfully, without authority, knowingly, capriciously, arbitrarily, improperly, illegally, negligently, invidiously, purposefully, discriminatively (i.e., on the basis of race (Black) and sex (male, female), falsely, fraudulently, recklessly, intentionally, deliberately, maliciously, blatantly, flagrantly and untimely filed a Government's Amended Proof of Claim, $56,500.06, for 1982, 1983, 1985, 1986, 1987, and 1988 tax years (App. 3a), 36 days after claim bar date expired. The filing of both Government's Original and Amended Proof of Claim willfully, knowingly, deliberately, without authority, invidiously, purposefully, discriminatively (i.e. on the basis of race (Black) and sex (male, female), improperly, illegally, arbitrarily, capriciously, falsely, fraudulently, recklessly, intentionally, maliciously, flagrantly and blatantly, denied and infringed petitioners' Fifth Amendment Rights (i.e. Due Process, Equal Protection of the Laws and Deprivation of Life, Liberty and Property, Without Due Process of Law) and violated the 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay, during pendency of petitioners' Chapter 13 Bankruptcy, 2/7/90 to 11/7/94.

Clearly, all of the lower courts' judgments, which were

rendered after the Government's original proof of claim was filed (6/14/90) (App. 2a), including United States Bankruptcy Court's judgments United States District Court's judgments and United States Court of Appeals for the Eleventh Circuit's judgments (App. 30a, 31a, 48a, 49a, and 57a) are "VOID" because the Courts acted in a manner inconsistent with due process and the Fifth Amendment due process clause. The due process clause provides two aspects of protection: procedural, in which a person is guaranteed fair procedures and substantive which protects a person's property from unfair governmental interference or taking. Therefore, the "void judgments" warrant review by certiorari. The record shows that United States' IRS agents willfully, knowingly, maliciously, intentionally, arbitrarily, capriciously, fraudulently, without authority, flagrantly, blatantly, unfairly and deliberately extorted and took approximately $14,250 (App. 4a and 25a) from petitioners during the automatic stay and pendency of their Chapter 13 Bankruptcy, 2/7/90 to 11/7/94. The previously identified "void judgments" of U.S. Bankruptcy Court, U.S. District Court and the Eleventh Circuit, subsequent to 6/14/90, warrant review by certiorari (see Hawkins v. City of St. Joseph, Mo., 281 S.W. 420, 421).

Case law firmly established that "a void judgment is one which has no legal force or effect, invalidity of which may be asserted by any person whose rights are affected at any time at any place directly or collaterally". Reynolds v. Volunteer State Life Ins. Co., Tex, Civ. App., 80 S.W. 2d 1087, 1092. Additionally, the Supreme Court has upheld that "Judgment is a "void judgment" if court that rendered judgment lack jurisdiction of the subject matter, or of the parties, or acted in a manner inconsistent with due process". Klugh v. U.S., D.C.S.C., 620 F. Supp. 892, 901; Margoles v. Johns, 660 F. 2d 291 (7th Cir. 1981) cert. denied, 455 U.S. 909, 102 S. Ct. 1256, 71 L.Ed. 2d 447 (1982); In re Four Seasons Securities Laws Litigation, 502 F.2d 834 (10th Cir. 1974), Cert denied, 419 U.S. 1034, 95 S.Ct. 516, 42 L.Ed. 2d 309 (1975). Certiorari to review the "void judgments" of the United States Bankruptcy Court, U.S. District Court, and United States Bankruptcy Court of Appeals for the Eleventh Circuit is not only warranted (People v. Livingston County Sup'rs, N.Y., 43 Barb. 232, 234), but "relief from them should be granted". (Marquette Corp. v. Priester, 234 F. Supp. 799, 802 (D.S.C. 1964) (quoting Austin v.

Smith, 312 F.2d 337, 343 (D.C. Cir. 1962)).

The United States' IRS agents violated, denied and infringed petitioners' due process, interference with federally protected right to participate in a Chapter 13 bankruptcy proceeding (18 USCS 245(b)(1)(B) (b)(4)(A)), conspired against petitioners' rights (18 USCS 241, App. 36a), violated 11 USCS 362(a)(1), (a)(2) and (a)(6)) automatic stay provisions (App. 5a); equal protection of laws (5th Amendment), deprivation of life, liberty and property, without due process of law (Fifth Amendment); deprivation of rights under color of law (18 USCS 242, App. 37a); conspired to interfere with petitioners' civil rights (42 USCS 1985(2)) and (3), App. 21a); deprived petitioners of equal rights under the law (42 USCS 1981(a), including discrimination on basis of race (Black) while participation in a Chapter 13 Bankruptcy proceeding; discrimination on the basis of race to hold personal property (42 USCS 1982, App. 19a) by illegally collecting approximately $14,250 on improper and fraudulent Government's proofs of claim (App. 2a and 3a). Case law states that "this section (42 USCS 1982) is directed toward governmental action" Schneider v. Bahler, D.C. Ind. 1983, 564 F. Supp. 144a and "Rule of law that a principle will be held liable for wrongful acts of agent if such acts are within scope of agent's apparent authority applies to acts of racial discrimination". Izard v. Arndt, D.C. Wis, 1980, 483 F. Supp. 26/;deprivation of petitioners of rights (42 USCS 1983). "This section may be used to redress deprivation of a right guaranteed by any federal statute, including the Bankruptcy Code, Title 11, and 2809(a)(5) of this title, 42 USCA 1983, 1108. In re Maya, Bkrtcy E.D. Pa, 1981, 8B.R. 202. The involuntary payment was extorted for a racially discriminatory or other constitutionally impermissible purpose.

The United States of America, United States Treasury Department and Internal Revenue Service (IRS) knew that petitioners had filed a Chapter 13 Petition (App. 1a), on 7/2/90, by virtue of Internal Revenue Service (IRS) being included on the list of creditors filed with the Chapter 13 Petition. Previously identified above United States' IRS agents (see App. 2a and 3a) recklessly, blatantly, maliciously, intentionally, improperly, illegally, knowingly, arbitrarily, capriciously, willfully, deliberately, flagrantly, egregiously, purposefully, invidiously, and discriminatively (on the basis of race (Black) and sex (male, female)

abused their power and FILED a Government's original proof of claim, for $21,760.02, on 6/14/90 (App. 2a) and UNTIMELY FILED a Government's amended proof of claim, for $56,500.02, on 7/26/90, 36 days after the claims bar date expired and collected approximately $14,250.00 (App. 4a and 25a) for at least 56 months during pending of the Chapter 13 Bankruptcy, 2/7/90 to 11/7/94, in contempt of and in violation of 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay and perpetrated misconducts, undue suffering, grievances, loss of consortium, hardship and mental anguish upon petitioners. The United States Bankruptcy Court, United States District Court and United States Court of Appeals for the Eleventh Circuit failed to grant petitioners appropriate 11 USCS 362(h) relief. (App. 5a). Case law has firmly upheld: A. Voidance, of actions violative of stay: 1) "Stay under 11 USCS 362(a) is effective upon date of filing and actions taken in violation of stay are void even if there is no actual notice of stay". Re Florida Dairy, Inc. (1982 BCMD Fla) 22 BR 197 and (2) "actions taken in violation of automatic stay are void and without effect". Re McWhorter (1984, BC DC SC) 37 BR 742; B. Money damages, generally: 1) "Bankruptcy Court has authority to make award, by way of compensatory fine, for damages sustained by debtor due to violation by creditor of automatic stay imposed by 11 USCS 362 and such award is not limited by any provision of former Bankruptcy Rule 920(a)(3)." Re Gorin (1982, BC DC Conn) 18 BR 151, 8 BCD 1184, 6 CBC 2d 1322; 2) "Court will hold creditor in contempt for violating 11 USCS 362(a)(6) where creditor, who had actual knowledge of applicability of automatic stay to debtors by virtue of notices thereof sent to it by Bankruptcy Court and by debtors' attorney, authorized or directed collection agency to contact debtors for purpose of collecting petition debt owed to creditors after debtors had filed petition under Chapter 13 and after creditor had received notice of that filing." Re Fultz (1982, BCED Pa) 18 BR 521 and 3) "Bankruptcy Court has authority to award damages to persons injured by contemnor's wrongful conduct under its civil contempt powers". Re Miller (1982, DC Md) 22 BR 479, 7 CBC 2d 124; C. Entitlement: 1) "Bankruptcy Court will award compensatory damages, punitive fine, and attorneys fees against creditor whose violation of 11 USCS 362 automatic stay caused debtor undue suffering and hardship". Re De Lay (1982, BC WD MO.)25 BR 898;

2) "Creditor is liable to debtor for grievances and mental anguish suffered, since creditor intentionally flaunted automatic stay and proceeded to enforce judgment by auction of property". Re DeJesus Saez (1982, BC DC Puerto Rico) 20 BR 19, later Proceeding (CA1 Puerto Rico) 721 F2d 844, 11 BCD 785, 9 CBC 2d 893, CCH Bankr L Rptr//69509; 3) "Debtors are entitled to recover their actual losses where creditor violated 11 USCS 362 automatic stay." Re DePoy (1983, BC ND Ind) 29 BR 471, CCH Bankr L Rptr//69198.; 4) "Chapter 13 debtors are entitled to be compensated for costs and expenses incurred by them as direct result of IRS's willful, knowing violation of automatic stay, despite assertion of sovereign immunity, because 11 362(h) is applicable to governmental units; sanctions and granting of affirmative relief may be imposed regardless of whether government has filed a proof of claim; sanctions may be imposed against IRS, rather than agent who violated stay, although IRS is not suable entity". In re Tyson (1992, MD Fla) 145 BR 91, CCH Bankr L Rptr//74948, 92-2 USTC.//50527, 70 AFTR 2d 92-5490, 6 FLW Fed B 245 and 5) "Willful violation of stay occurs, for purposes of assessing costs, fees and damages, when creditor acts deliberately and with knowledge of bankruptcy petition; award of punitive damages requires not only willful violation of the stay but also findings of appropriate circumstances, such as egregious, intentional misconduct on violators' part. "In re Knaus (1989, CA8 Mo) 889 F.2d 773, 19 BCD 1691, CCH Bankr L Rptr//73117; and D. Costs and Attorneys fees, generally: 1)"Bankruptcy court will award costs of adversary proceeding plus reasonable attorneys' fees in view of creditor's clear violation of 11 USCS 362 automatic stay". Re Haines & Baker Excavating, Inc. (1982, BC WD Mich) 25BR869 and (2) "Bankruptcy Court will order payment by creditor of reasonably necessary out-of-pocket expenses of debtor including reasonable attorney's fees, occasioned by failure of creditor to observe 11 USCS 362 automatic stay". Re Voight (1982, BC ND Tex) 24 BR 983, 9BCD 1235.

Case law has firmly upheld the creditor responsibility after violating the automatic stay: 1) "Acts in violation of automatic stay are void and abusive misconduct initio, regardless of whether or not party so acting had notice of filing of bankruptcy petition; creditor who violates stay has affirmative duty to return property and restore status quo once it learns its actions violate the stay". In re Clark

(1986, BC ND Ohio) 60 BR 13 and 2)" as title to engine passed to debtor when repairman installed it in vehicle, repairman was in violation of automatic stay provisions of 11 USCS 362 when it removed new engine from vehicle, and repairman will be required to make restoration of status quo". In re Shoup (1983, BC WD Pa) 34 BR 851, 37 UCCRS 604.

The record clearly shows that the creditor willfully, knowingly, invidiously, intentionally, deliberately, intentionally, discriminatively (on the basis of race (Black) and sex (male, female)), maliciously and purposefully perpetrated violations of the automatic stay upon the petitioners for at least 56 months, 3/7/90 to 11/7/94, AND HAVE FAILED TO MAKE RESTORATION OF STATUS QUO OR RETURN THE PERSONAL PROPERTY (i.e. approximately $14,250 plus interests). The Bankruptcy Court, District Court and Eleventh Circuit arbitrarily and capriciously "abused their discretion" by making "void judgments", since 6/14/90, to support the government's illegal violations of the automatic stay, which infringed and denied petitioners' Fifth Amendment rights, i.e. equal protection of the laws and not to be deprived of life, liberty and property, without due process of law. Therefore, certiorari to review the "void judgments" of the courts are warranted.

The record clearly shows that the government, including United States of America, United States Department of Treasury, Internal Revenue Service (IRS) and United States's IRS authorized agents (App. 2a and 3a) willfully, knowingly, invidiously, intentionally, discriminatively (on basis of race (Black) and sex (male, female)), maliciously abused their power and violated the automatic stay. The United States Bankruptcy Court, United States District Court and United States Court of Appeals for the Eleventh Circuit not only abused their discretion and perpetrated "void judgments" upon petitioners, by failing to grant 11 USCS 362(a)(1), (a)(2) and (a)(6) relief, but infringed and denied petitioners' Fifth Amendment Rights of equal protection of the laws and not to be deprived of life, liberty or property without due process of law. Therefore, certiorari is warranted.

Waiver of Sovereign Immunity. The provisions of 11 USCS 106 is set forth at Appendix 31a. The record shows that the United States of America, United States Treasury Department, United

States Internal Revenue Service (IRS), United States' IRS Agents (App. 2a and 3a), United States Justice Department, United States Chapter 13 Bankruptcy Trustee and the creditor's attorneys have violated 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay and have explicitly, unequivocally expressed waiver of sovereign immunity by virtue of the willful, intentional, knowing and deliberate 11 USCS 106(a)(1) and 11 USCS 106(b) violations, facts and case law set forth below:

1) Internal Revenue Service was on petitioners' list of creditor filed with the Chapter 13 petition (App. 1a) on 2/7/90. United States IRS agents filed a fraudulent original proof of claim, $21,760.02 on 6/14/90, and untimely filed a fraudulent amended proof of claim, $56,500.06, 36 days after claims bar date expired, on 7/26/90.

The United States Trustee Chapter 13 Proceedings, Curtis C. Reding, P. O. Box 173, Montgomery, Alabama 36104, willfully, knowingly, deliberately, discriminately, (on the basis of race (Black) and sex (male, female), maliciously, purposefully, intentionally, invidiously, arbitrarily and capriciously breached his duty to object (11 USCS 704, App 33a) to the untimely and fraudulent (18 USCS 152, App. 7a; 18 USCS 1001, App. 8a) original proof of claim, $21,760.06, filed 6/14/90 (App. 2a), which included the untimely and fraudulent 1982 tax year claim, $12,655.15, which was assessed 5/26/86, 41 days after the statute of limitation (26 USCS 6501(a)) expired and failed to object to the untimely (Bankruptcy Rule 3002(c), App. 26(a) and fraudulent amended proof of claim, $56,500.02, which included the same untimely and fraudulent 1982 tax year claim, untimely filed 7/26/90, 36 days after claims bar date expired violative of 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay. The Bankruptcy Court, District Court, and the Court of Appeals for the Eleventh Circuit erroneously, arbitrarily and capriciously abused their discretion by perpetrating "void judgments" upon petitioners after 6/14/90, in violation of petitioners' Fifth Amendment Rights-i.e. equal protection of law and not to be deprived of life, liberty and property, without due process of law. The United States Department of Justice is a necessary defendant party to this case. Certiorari to review the "void judgments" is warranted.

Additionally, United States' Trustee Chapter 13 proceedings willfully, knowingly, deliberately, discriminately (on the basis of race (Black)and sex (male, female), maliciously, purposefully, invidiously, intentionally, arbitrarily and capriciously breached his duty to not illegally or improperly distribute (11 USCS 762(a)) approximately $14,250.00 of petitioners' estate (11 USCS 541(a)(7)) to Internal Revenue Service (IRS) (App. 25a and 4a) for untimely and fraudulent original and amended proofs of claim, during pendency of petitioners' Chapter 13 Bankruptcy, 2/7/90 to 11/7/94, in violations of 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay provisions. The Bankruptcy Court, District Court and United States Court of Appeals for the Eleventh Circuit abused their discretion and erroneously, arbitrarily and capriciously perpetrated "void judgments" upon petitioners after 6/14/90, which infringed and denied petitioners' Fifth Amendment rights-i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process of law. The United States Department of Justice is a necessary defendant party to this case. Certiorari to review the "void judgments" of the Courts is warranted.

The creditors' attorneys (i.e. Charles Redding Pitt, U.S. Attorney, P. O. Box 197, Montgomery, Alabama 36101-0197; Patricia Allen Conover, Assistant U.S. Attorney, P. O. Box 197, Montgomery, Alabama 36101-0197 and Cynthia Lewis Stier, Tax Attorney, Tax Division, U.S. Department of Justice, 555 4th Street, N.W., Room 6215, Washington, DC 20044) willfully, knowingly, invidiously, discriminatively (on the basis of race (Black) and sex (male, female)), maliciously, purposefully, intentionally, deliberately, arbitrarily and capriciously BREACHED THEIR DUTY to not violate provision of 18 USCS 1001, App. 8a (i.e., falsify a material fact, cover up by trick a material fact, make a false statement, make a fraudulent statement, make fraudulent representations and use false documents knowing the same to contain a false statement or fraudulent statement), but the creditor's attorneys, by stating that "regarding the tax year 1982, debtors filed their petition with the United States Tax Court on January 6, 1989 and a decision was entered on December 12, 1989. (Appellees' brief, page 3, line 17, dated 11/30/94). (Refer to certified copy of Tax Court docket entry for Jackson v. Commissioner, Docket No. 458-89, attached to brief by United States in support of opposition to

objection to claim as Exhibit 3.) Accordingly, the statute was extended by at least eleven months, which is more than sufficient to extend the assessment date for six weeks". The evidence (App. 46a and 47a) unequivocally shows: 1) all docket entries for docket no. 458-89 (App. 46a); 2) that docket entry no. 0003 (App. 46a) is the Commissioner of Internal Revenue' answer for docket no. 458-89 and 3) that docket no. 458-89 is for 1986 tax year (see paragraph 3, App. 47a). The creditor's attorneys used this fraud (18 USCS 1001, App. 8a and 18 USCS 152, App. 72) and perjury (18 USCS 1621, App. 27a) to procure a $12,655.06 illegal, improper, erroneous fraudulent and void judgment for 1982 tax year from United States District Court and United States Court of Appeals for the Eleventh Circuit. The District Court and the Eleventh Circuit not only abused their discretion by perpetrating the illegal, improper, erroneous, fraudulent and void judgments for $12,655.15 upon appellants, but infringed and denied appellants' Fifth Amendment rights-i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process of law. For cited reasons, review by certiorari of the illegal, improper, erroneous, fraudulent and void judgments are warranted. Clearly, United States Justice Department is a necessary defendant party to this case, because the creditor's attorneys violated not only professional ethics, 11 USCS 362(a)(1), (a)(2) and (a)(6), but illegally, fraudulently, willfully, intentionally, maliciously, invidiously, discriminatively (on the basis of race (Black) and sex (male, female)), blatantly, recklessly, knowingly and flagrantly used the illegal, improper, fraudulent and void judgments of the Courts to extort (18 USCS 1962(a) and (b)(2)) approximately $14,250.00 from petitioners during pendency of their Chapter 12 bankruptcy, 2/7/90 to 11/7/94.

The United States of America, Department of Treasury, Department of Justice, and Internal Revenue Service have unequivocally expressed and waived sovereign immunity. Therefore, petitioners set forth and assert all compulsory counterclaims, including claims for guaranteed rights protected by the Fifth Amendment-i.e., equal protection of the law and not to be deprived of life, liberty or property, without due process of law; 28 USCS 1343(a)(1) to (a)(4), App. 17a; 42 USCS 1981, App. 18; 42 USCS 1982, App. 19a; 42 USCS 1983, App. 20a; 42 USCS 1985(2) and (3), App. 21a; 42 USCS 1986, App. 22a; 26 USCS 7433(a) and

(b), App. 30a; 18 USCS 241, App. 36a; 18 USCS 242, App. 37a; 18 UCS 245, App. 38a; 18 USCS 2, App. 39a; and Rule 13(a), (b) and (h) of Civil Rules of Civil Procedure.

The case record shows that the creditor, the losing party, and creditor's attorneys willfully disobeyed U.S. Bankruptcy Court's order by: (1) giving appellants the appellee's brief in opposition to appellant's objection to the Government's original proof of claim (App. 2a) and the Government's amended proof of claim (App. 3a), in open court on the day of the hearing for objection to the Government's proofs of claim, denying appellants due process and statutory rights to review appellee's brief prior to the hearing and (2) arbitrarily, capriciously and willfully failing to answer all of appellants' objections to the Government's proofs of claim.

The case record shows that the U.S. District Court and U.S. court of Appeals for the eleventh Circuit ABUSED THEIR DISCRETION and DENIED APPELLANTS DUE PROCESS OF LAW by arbitrarily and capriciously failing to take judicial actions on issues including in the original and amended statement of issues set forth in appellants' brief filed 11/23/94.

Appellants' attorneys fees have exceeded $7000.00, which are supported by the law firms receipts. Appellants is the prevailing party. The United States of America, Department of Treasury, Department of Justice, and Internal Revenue Service unequivocally expressed waiver of sovereign immunity by virtue of the Government's original proof of claim ($21,760.06, App. 2a) and the amended proof of claim ($56,500.02, App. 3a) and Government's attorneys, one of which (Cynthia Lewis Stier, Tax Attorney, U.S. Department of Justice) never attended any court session, disobeyed U.S. Bankruptcy Court's orders at least twice, as previously documented. Clearly, petitioners' relief is congressionally-mandated by virtue of 11 USCS 362(h), 26 USCS 7433(b), legal costs, attorney fees, and Federal Rules of Civil Procedure-Rule 13(a), (b) and (h).

The creditor was represented by four (4) Government's attorneys (i.e., U.S. Attorney, Charles Redding Pitt, Curtis C. Reding, U.S. Bankruptcy Chapter 13 Trustee, Assistant U.S. Attorney, Patricia Allen Conover and Cynthia Lewis Stier, Tax Attorney, United States Department of Justice, who never attended any session of the United States Bankruptcy Court). These

professional attorneys understand that "legal cause or proximate cause is the substantial factor bringing about harm". Krauss v. Greenbarg, CCA PA, 137 F2d 569, 572; Giles v. Moundridge Milling Co., 351 Mo. 568, 173 S.W., 2d 745, 750, and understood the illegality and legal consequences of legal negligence: 1) the filing of the improper, illegal and fraudulent Government's original proof of claim ($21,760.06, App. 2a) on 6/14/90; (2) collecting (see App. 4a and 25a) approximately $1000, on the original proof of claim from 3/7/90 to 7/25/90, in violation of 11 USCS 362(a)(1), (a)(2) and (a)(6); 18 USCS 152(2), (3), (4) and (5); 26 USCS 7414(a)(1), (a)(2), (a)(3), (a)(7), and (a)(8); 26 USCS 6501(a); 26 USCS 6502(a); Bankruptcy Rule 3002(c)(1); 11 USCS 106; 18 USCS 1621; 18 USCS 1951(a) and (b)(2); 18 USCS 1961(1)(D); 18 USCS 1962; infringement and denial of the Fifth Amendment rights (i.e., equal protection of the law and not to be deprived of life, liberty, or property, without due process; 3) filing an untimely, improper, illegal and fraudulent Government's amended proof of claim ($56,500.02, App. 3a) on 7/26/90, 36 days after claims bar date, expired and collecting (App. 4a and 25a) approximately $13,250 on the amended proof of claim, from 7/26/90 to 11/7/94, in violation of statutory laws and guaranteed constitutional rights. The record shows that the government's attorney not only willfully, knowingly, maliciously, intentionally, recklessly and deliberately PERPETRATED BAD FAITH, maintaining the Government untenable position and perpetrating legal fraud upon petitioners since 6/14/90 and after petitioners' prevailed with the Government's amended proof of claim being reduced 61.49% to $21,760.06, on 9/30/94. Case law has firmly upheld that "the term "bad faith" is not simply bad judgment or negligence, but it implies the conscious doing of a wrong because of honest or moral obliquity; it is different from the negative idea of negligence in that it contemplates a state of mind affirmatively operating with furtive design or ill will". Stath v. Williams, Ind. App., 367 N.E. 2d 1120, 1124. The creditor's ill will has not only cost petitioners attorney's fees exceeding $7000, but petitioners are entitled to 11 USCS 362(h) damages, 26 USCS 7433(b) damages, litigation costs, statutory costs (see Terry V. Burger, 6 Ohio App. 2d 53, 216 N.E. 2d 383 (See e.g. 28 USCA 1920); damages for tortious acts; compensatory damages; continuing damages; punitive damages-due to fraud, malice, wanton and

wicked conduct for mental anguish, laceration of feelings, shame and degradation; exemplary damages, FRCP 13(a), (b) and (h) damages; future damages; general damages; irreparable damages; pecuniary damages; substantial damages; statutory damages; civil rights damages; loss of earning capacity; damages documented on petitioners' bill of costs; loss of consortium and treble damages.

Clearly, the government has not only perpetrated legal negligence, conspiracy, civil rights denial and infringement upon petitioners but have violated, denied and infringed all other statutory and Fifth Amendment rights cited in this statement.

The record of the case unequivocally shows that the United States of America, United States Treasury Department, United States Justice Department, and Internal Revenue Service (IRS) perpetrated upon petitioners a pattern of racketeering including continuous criminal activity, conspiracy, bankruptcy fraud, and extortion, under color of official right, by willfully, knowingly, maliciously, recklessly, intentionally, flagrantly, discriminatively (on the basis of race (Black) and sex (male, female)) filing and collecting (approximately $14,250) of a Government's untimely, improper, and fraudulent original proof of claim ($21,760.06, App. 2a, filed 6/14/90) and an untimely, improper, and fraudulent Government's amended proof of claim ($56,500.02, App. 3a, untimely filed 7/26/90, 36 days after claims bar date expired), both included a 1982 tax year claim ($12,655.15), assessed 5/26/96, 41 days after statute of limitation expired, during petitioners' Chapter 13 Bankruptcy, 2/7/90 to 11/7/94, and violation of 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay, 18 USCS 872, 18 USCS 1951, 18 USCS 1961, 18 USCS 1962, 18 USCS 152, 18 USCS 1001, and infringed and denied petitioners' Fifth Amendment rights (i.e., equal protection of the laws and not to be deprived of life, liberty, property, without due process of law). It is noted that the Bankruptcy Court, District Court and Eleventh Circuit "ABUSED THEIR DISCRETION" and unconstitutionally upheld the illegal acts of the perpetration, except the 61.49 percent or $34,739.96, disallowance of the improper, fraudulent and untimely Government's amended proof of claim, but failed to disallow $21,760.06 of the Government's amended proof of claim. The law is clear that NO PART OF AN IMPROPER, UNTIMELY OR FRAUDULENT PROOF OF CLAIM IS COLLECTIBLE.

ADDITIONALLY collection of PREPETITION TAX YEARS 1982, 1983, 1985, 1986, 1987 and 1988, included on both Government's original and amended proofs of claim, violated the 11 USCS 362(a)(1), (a)(2) and (a)(6 automatic stay and therefore, petitioners' Fifth Amendment rights (i.e. equal protection of the laws and not to be deprived of life, liberty, property, without due process of law). All of the lower courts arbitrarily and capriciously "abused their discretion" and "erred" by affirming the perpetrators' improper and illegal collection activities, including fraud and extortion under color of official right (18 USCS 1951) with a reckless, conspiratorial, arbitrary and capricious disregard for United States laws and petitioners' Fifth Amendment Rights. Clearly, all judgments of the lower courts are "VOID JUDGMENTS" and should be set aside. This case warrants review by Certiorari.

The record shows that United States District Court and United States Court of Appeals for the Eleventh Circuit relied upon the false, fraudulent, illegal and forged United States Tax Court Docket entries for 1982 tax years (i.e., actual docket entries for U.S. Tax Court docket entries for 1986, docket number #458-89, See App. 46a and 47a) filed with United States district Court on 12/1/94 (docket entry 10, Appellee's brief, case number 94-CV-1438) by governments' attorneys (i.e., United States Attorney, Charles Redding Pitt, Assistant United States Attorney, Patricia Allen Conover and Tax Attorney, Cynthia Lewis Stier, Department of Justice) to knowingly, willfully, wrongly, recklessly, intentionally, negligently, conspiratorially, maliciously, discriminatively on the basis of race (Black) and sex (male, female)), falsely, invidiously, fraudulently, arbitrarily and capriciously extend 1982 tax year statute of limitation (26 USCS 6501(a)) eleven months and procure judgment for allowance of the untimely and statutorily barred 1982 tax year claim, $12,655.15. Both Government's original proof of claim ($21,760.06, App. 2a, filed 6/14/90) and amended proof of claim ($56.500.02, App. 3a, untimely filed 7/26/90, 36 days after the claims bar date expired) include the untimely, statute barred 1982 tax year claim ($12,655.15, App. 2a and 3a), assessed 5/26/86, 41 days after statute of limitation (26 USCS 6501(a)) expired (4/15/86). Therefore, both original and amended proofs of claims are false, improper, untimely not only in violation of statutory requirements of the 11 USCS 362(a)(1), (a)(2) and (a)(6); 26 USCS 7214(a)(1),

(a)(2), (a)(3), (a)(7) and (a)(8), but unequivocally expressed waiver of sovereign immunity (11 USCS 106); wrongfully, negligently, fraudulently, falsely, willfully, knowingly, recklessly, intentionally, feloniously, conspiratorially, by extortion distributed at approximately $14,250 of petitioners' estate of Internal Revenue Service on the improper, false, fraudulent and untimely claims during petitioners' Chapter 13 Bankruptcy, 2/7/90 to 11/7/94, in violation of the automatic stay. The United States District Court and United States Court of Appeals for 11th Circuit "ABUSED THEIR DISCRETION", infringed and denied petitioners' Fifth Amendment Rights (i.e., equal protection under the laws and not to be deprived of life, liberty or property, without due process of law). Petitioners not only have been deprived of equal protection of the laws, including 11 USCS 362(a)(1), (a)(2) and (a)(6); 26 USCS 6501(a); 18 USCS 152(2), (3), (4) and (5); 18 USCS 1001; 11 USCS 726(a); 26 USCS 7214(a)(1), (a)(2), (a)(3), (a)(7) and (a)(8); 26 USCS 7206(1), (2) and (3); 18 USCS 157; 26 USCS 6502(a); 28 USCS 1343(a)(1) to (a)(4); 42 USCS 1981; 42 USCS 1982; 42 USCS 1983; 42 USCS 1985(2) and (3); 42 USCS 1986; 11 USCS 502(a) and (b)(1); Bankruptcy Rule 3001(a), (b) and (f); Bankruptcy Rule 3002(c)(1); 18 USCS 1621; 11 USCS 541(a)(7); 26 USCS 7207; 26 USCS 7433(a); 11 USCS 106; 11 USCS 101(4)(A), 9(A), (11), (14), (24) and (34); 11 USCS 704(1), (2), (5) and (7); 11 USCS 1305(a)(1); 18 USCS 241; 18 USCS 245; 18 USCS 2; 18 USCS 3; 11 USCS 547(a)(4); 18 USCS 1951(a) and (b)(2); 18 USCS 1961(1)(D); 18 USCS 1962; Bankruptcy Rule 3007; FRCP 13(a), (b) and (h), but U.S. District Court and U.S. Court of Appeals for the Eleventh Circuit have "ABUSED THEIR DISCRETION", arbitrarily and capriciously denied petitioners, the prevailing party, the statutory relief due as set forth in petitioners' motion for costs and more than $7,000 in attorneys' fees, excluding treble damages for Government's attorneys acting in "BAD FAITH" from 2/7/90 to 11/7/94; 26 USCS 7433(b) damages; compulsory counterclaims; permissive counterclaims; civil rights damages and damages specified elsewhere in this statement. Clearly, extortion (approximately $14,250, see App. 4a and 25a), forgery, conspiracy, fraud, discrimination on the basis of race (Black) and sex (male, female),negligently, wrongfully, knowingly and willfully distribution of petitioners' estate have been knowingly and willfully

perpetrated upon petitioners. Therefore, petitioners allege and contend that all the statutes last cited above were "UNCONSTITUTIONALLY APPLIED" to petitioners' case.

By filing the original and amended proofs of claim (App. 2a and 3a), knowingly and willfully violating 11 USCS 362(a)(1) and (a)(6) automatic stay, and petitioners' objecting to the Government's claim, United States of America and Internal Revenue Service waived their sovereign immunity, in accordance with 11 USCS 106(a)(1) and 11 USCS 106(b) and case law below:

a) United States of America: Case #1 - "Federal government may be sued in bankruptcy case without its consent, where governmental unit has filed claim against bankruptcy estate, estate's claim against governmental unit arose out of the same transaction or occurrence as unit's claim and claim against governmental for property of estate". In re Seeth Const., Inc., Bkrtcy. D. Ariz. 1994, 170 BR 684; Case #2 - "Bankruptcy Code's provision on waiver of sovereign immunity authorizes monetary recovery from governmental unit if unit has claim against estate, debtor's claim against unit is property of estate, and the two claims arise from same "transaction or occurrence". In re Boldmon, C.D. Ill. 1993, 157 BR 412; Case #3-"Government's consent to be sued for money damages whenever compulsory counterclaim is brought in response to claim filed by government is unequivocally expressed by provision of the Bankruptcy Code stating that governmental unit is deemed to have waived sovereign immunity with respect to my claim against such governmental unit that is property of estate and that arose out of same transaction or occurrence out of which such governmental unit's claim arose". In re Pinkstaff C.A. 9 (Or.) 1992, 974 F. 2d 113 and Case #4 - "United States would be deemed to have waived sovereign immunity with respect to Chapter 13 debtor's claim for affirmative recovery of damages based on Internal Revenue Service (IRS) allegedly, willful violation of automatic stay, since IRS filed proof of claim in debtor's case, debtor's claim for damages arising from the willful violation of the automatic stay was property of estate, and debtors' failure to pay certain tax obligations, which gave rise to IRS' claim against debtor, was logically related to, and thus arose out of the same transaction or occurrence as, debtors claim, which was based on IRS' postpetition actions to collect those tax obligations." Matter of Flyn, Bkrtcy. S.D. Ga. 1994,

169 BR 1007.

b) Internal Revenue Service (IRS): Case #1 - "Governmental entity need not file formal proof of claim in order to waive its sovereign immunity from compulsory counterclaims by engaging in conduct which is functional equivalent of filing claim". In re Fingers, Brktcy. S.D. Cal. 1993, 148 BR 586; Case #2 - "Internal Revenue Service (IRS) waived sovereign immunity with regard to monetary relief by filing its claims for unpaid employment taxes against bankruptcy estates where debtors' objections to IRS' claims was compulsory counterclaims asserted against bankruptcy estates". In re Brickell/Inv. Corp., S.D. Fla, 1994, 171 BR 149; Case #3 - "Internal Revenue Service (IRS) waived sovereign immunity to debtors' challenge to assessment by filing proof of claim based on that assessment in debtors' bankruptcy proceeding". Cunningham v. U.S. C.I.R., N.D. Tex. 1993, 165 BR 599; Case #4-"Debtor's claims against IRS for its alleged willful violation of stay in making tax assessments without moving for relief from stay, and engaging in postpetition staffs, qualified a "compulsory, counterclaims" that arose out of the same transactions as IRS postpetition collection activity; accordingly by engaging in such postpetition collection activity, IRS waived its sovereign immunity to debtor's damages claims." In re Fingers, Bkrtcy. S.D. Cal. 1993, 148 BR 586 and case #5: "Internal Revenue Service (IRS) was required to pay Chapter 13 debtors' attorney fees from the IRS, which had seized property postpetition in violation of automatic stay in effort to satisfy prepetition tax liabilities, where requirements for waiver of sovereign immunity had been met; requirement that claim against government must arise from same transaction or occurrence as government's had been met since debtors' claim against IRS arose directly from same taxes that IRS had collected postpetition". In re Matrevers, Bkrtcy. D. Utah 1993, 149 BR 204; case #6 - "As a result of Internal Revenue Service filing timely proof of claim against debtors' estate, IRS effectively waived sovereign immunity as to debtor's claims for damages arising from willful violation of automatic stay by IRS". In re Price, Bkrtcy. N.D. Ill. 1989, 103 BR 989 and case #7 - "by seeking to impose penalty on corporate officers under 26 USCA 6672 for corporate debtor's unpaid taxes, Internal Revenue Service waived its sovereign immunity under Bankruptcy Code section (11 USCA 106(a)): In re Mohawk

Industries, Inc., Bkrtcy. D. Mass. 1985, 55 BR 284.

The filing of the original and amended proofs of claims denied petitioners their constitutional guaranteed rights - i.e. Fifth Amendment right - not to be deprived of life, liberty or property, without due process of law (see Murray's Lessee v. Hoboken Land & Improvement Co., 18 How, 272 (1856); United States v. United Mine Workers, 330 U.S. 258 at 342 (1947)) and 14th amendment right - equal protection of the laws (see Civil Rights Act of 1886, 14th Stat. 27, now in part 42 USCS 1981 and 1982. See Jones v. Alfred H. Mayes Co., 392 U.S. 409, 422-437 (1968); Dandridge v. Williams, 397 U.S. 471, 485-487 (1970) and Jefferson v. Hackney, 406 U.S. 535, 545-551 (1972)). Respondent recklessly, willfully, intentionally, maliciously, knowingly and fraudulently collected and extorted at least $14,250.00 (App. 4a & 25a) on the original proof of claim and amended proof of claim during pendency of the Chapter 13 bankruptcy, 2/7/90 to 11/7/94. On 9/30/94, United States Bankruptcy Court disallowed respondent's claims for tax years 1987 and 1988, which was 61.5 percent of the $56,500.02 amended proof of claim (petitioners substantially prevailed in this case) but failed to disallow the original proof of claim for $21,70.06 (See App. 2a), whose 5/26/86 assessment of 1982 tax year ($12.655.15) was made 41 days after statute of limitation (26 USCS 6501(a)) expired and both assessment and collection (26 USCS 6502(a)) was barred. Clearly, IRS waived sovereign immunity (see Cunningham v. U.S.C.I.R. above).

On 5/16/94, petitioners objected (Bankruptcy Rule 3007) to respondent's original and amended proofs of claim, citing among other reasons-expiration of thee year statute of limitation (26 USCS 6501(a)) for 1982 tax year-which was assessed 5/26/86, 41 days after the statute of limitation expired and improperly filed in violation of 11 USCS 362(a)(1) and (a)(6) automatic stay provisions (see App. 5a).

On 12/1/94 (Docket entry 10), the Government set forth its position on tax years 1982, 1983, 1985 and 1986 (at App. 5a), including willful, knowingly, forged, fraudulent and false claim that "petitioners had appealed 1982 tax year to United States Tax Court, under docket number 456-89, on January 6, 1989 and a decision was entered on December 1, 1989. Therefore, the statute of limitation was extended, eleven months beyond 4/15/86". On 12/9/94, (docket

entry 11) in appellant's reply brief, petitioners provided United States District Court (case #94-A-1438-N), evidence that United States Tax Court Docket number 458-89 was for 1986 tax year (see App. 46a & 47a). NOT 1982 TAX YEAR. Clearly, the conspirators and perpetrators (i.e. signatories of the appellees' brief, dated 11/30/94, are tax attorney, Cynthia Lewis Stier, United States Attorney, Charles Redding Pitt and assistant United States Attorney, Patricia Allen Conover) not only perpetrated FRAUD, unauthorized collection of taxes, 11 USCS 362(a)(1) and (a)(6) automatic stay violations and PERJURY in their official capacities on behalf of the United States of America for purpose of extorting at least $14,250 from petitioners during pendency of their Chapter 13 bankruptcy, 57 months, 2/7/90 to 11/7/94, but creditors attorneys violated 18 USCS 152, 26 USCS 7433(a); Bankruptcy Rule 3002(c)(1); 11 USCS 1305(a)(1); 28 USCS 1343(a)(1) to (a)(4); 18 USCS 1001; 26 USCS 6501(a); 26 USCS 6502(a); 26 USCS 7214(a)(1), (a)(2), (a)(3), (a)(7) and (a)(8); 18 USCS 157; 42 USCS 1981, 1986, 1982, 1983, 1985(2) and (3); and Bankruptcy Rule 3007. Bankruptcy Rule 3001(a), (b) & (f); 18 USCS 1621; 11 USCS 106; 26 USCS 7207; 18 USCS 241, 242, 245(2) and (3); 11 USCS 547(a)(4); 18 USCS 1951(a) and (b)(2); FRCP 13(a), (b) and (h); 18 USCS 1961(1)(D) and 1962. Clearly, the previously cited laws are unconstitutional as applied. Therefore, review by certiorari is warranted.

The case record shows that United States of America and its attorneys failed to provide additional evidence to provide the validity of its claims by a preponderance of evidence. Clearly and unequivocally the petitioners have: (1) overcome the prima facie effect of the original and amended proof of claims (see Re All-American Auxiliary Asso. (1989; BC SD Ohio 95 BR 540; Re Koontz Aviation, Inc. (1987, BC DC Kan) 71 BR 608); (2) proved that the original and amended proofs of claim were improperly filed in violation of 18 USCS 152, 18 USCS 1001, 26 USCS 6501(a), 26 USCS 7214, 11 USCS 362(a)(1) and (a)(2) and 11 USCS 362(a)(6) (see Ousley (1988, BC SD Ohio) 92 BR 278 and Re Rabzak (1987, BC ED Pa) 79 BR 960, 79 BR 966); (3) rebutted the presumption of validity of the proof of claim (see Re Windsor Communications Group, Inc. (1985, BC ED Pa) 45 BR 770 and Re Towsend Farms, Inc. (1984, BC DC SC) 54 BR 8); (4) shown that Internal Revenue Services (IRS) did not meet its ultimate burden of persuasion to

taxpayers' objections to the claim (see Re Wells (1985, DC Colo) 518R 563; Re Premo (1990, BC ED Mich) 116 BR 315; Re Horizon Machine & Engineering Corp., (1985, BC ND Ill) 54 BR 669); (5) shown that IRS failed to set forth all necessary facts to establish claims (i.e. claim for 1982 tax year, whose statute of limitations expired 41 days before the illegal 5/26/86 assessment; which means it's untimely, false and fraudulent (see Re Svendsen (1983, BC DC RI) 34 BR 34a; Re Baker (1985, BC ED Pa) 49 BR 240) and (6) not only that the evidence produced by IRS was knowingly and fraudulent FALSE and FRAUDULENT, but that IRS failed to produce additional evidence to prove the validity of the claims by a preponderance of evidence (see Re Fidelity Holding Co., (1988, CA 5 Tex) 837 F2d 696, CCH Bankr L. Rptr//72207). It is noted that both government's original and amended proofs of claim was improperly filed. Case law states that "properly filed claim is prima facie evidence under Bankruptcy Rule 3001 of validity and amount of claims; presumption of validity remains until objector introduces evidence sufficient to rebut prima facie case". Re Gracey (1987 BC ED Pa) 79 BR 597. Petitioners presented proof that the Government's original and amended proofs of claim were IMPROPERLY FILED. Therefore, both claims are INVALID and NO PRESUMPTION OF VALIDITY IS CREATED by IMPROPERLY FILED CLAIMS. The improperly filed claims are NOT PRIMA FACIE EVIDENCE and does not create a requirement for petitioners to rebut them. Consequently, Bankruptcy Rule 3001(f) is unconstitutional as applied. Therefore, review by certiorari is warranted.

Case law, as it relates to fraud, plainly states that "If a creditor, in proving his claim, has illegally increased the amount of it, or if a portion of the consideration is good and a portion illegal, he will not be allowed, on the detection of the fraud, to separate the good from the bad and amend his proof, or to have it allowed for the valid portion only, for his fraud taints the whole". In re Elder, D.C. Nev. 1870, Fed Cas. No. 4,326. The Government illegally increased its original proof of claim from $21,760.06 to $56,500.02 for its amended proof of claim. United States Bankruptcy Court disallowed $34,739.96 or 61.5 percent of the amended proof of claim on 9/30/94. Petitioner is the prevailing party and under Eleventh Circuit Rules are entitled to costs and attorney fees. The Government's

claim for 1982 tax year ($12,655.15) which is included on both the original and amended proofs of claim, has been PROVEN to be knowingly, willfully, intentionally, recklessly, and maliciously false and fraudulent. Therefore, both the original and amended proofs of claim should have been disallowed due to fraud. Therefore, Bankruptcy Rule 3002(c) is unconstitutional as applied to this case. Consequently this case warrants review by certiorari.

The Supreme Court has held that "collection of tax barred by limitations is tax "illegally collected". Bashara v. Hopkins (1921, DC DC Tex) 290 F592, Affd (CA5 Tex) 295 F 31, 1USTC//86, 4AFTR 3763, cert den 265 USC 584, 68 L Ed 1191, 44 S. Ct 459. Additionally, the Supreme Court held that "Right to recover back taxes wrongfully collected is purely statutory". Gotham Can Co. v. United States (1930) 68 Ct Cl 749, 37 F2d 793, 8 AFTR 10048, Cert den 281 US 706, 74 L Ed 1129 50 S Ct 463. Therefore, 26 USCS 7422 is unconstitutional as applied. Clearly, this case warrants review by certiorari to recover back taxes wrongfully collected.

Clearly, the Government's employees and Government's attorneys willfully, knowingly, intentionally, maliciously, discriminatively on the basis of race (Black) and sex (male, female) perpetrated actual fraud (i.e. deception intentionally and successfully practiced to induced another to part with property or to surrender some legal right - Stern v. National City Co., D.C. Minn., 25 F. Supp. 948, 957; Moore v. Gregory, 131 S.E. 692, 146 Va. 504 and Daly v. Showers, 8N.E. 2nd 139, 142, 104 Ind. App. 480) and Constructive fraud (i.e. a breach of duty which, irrespective of moral guilt, the law declares fraudulent because of its tendency to deceive, to violate confidence, or to injure public interest-Stern v. National City Co., D.C. Minn., 25F. Supp. 948, 957; Bell v. Bell, 39 P. 2d 629, 44 Ariz. 520 and Stewart v. Clark, 115 S.W. 2d 887, 890, 195 Ark. 943) upon petitioners. Consequently 18 USCS 152, 18 USCS 1001 and 26 USCS 7214(a)(7) are unconstitutional as applied. Therefore, review by certiorari is warranted due to District Court and Eleventh Circuit's "abuse of their discretion", infringement and denial of Fifth Amendment rights (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process of law) to not have forgery, fraud and extortion perpetrated upon them on behalf of the Government and under the color of official right.

Respondent's agents, previously identified, knowingly, fraudulently, intentionally, invidiously, maliciously, willfully, and recklessly, with disregard for United States laws, filed a Government's original proof of claim, for $21,760.06, on 6/41/90 (see App. 2a) and an amended proof of claim, for $56,500.02, on 7/26/90, 36 days after claims bar date (App. 3a) in reckless disregard for 11 USCS 362(a)(1) and (a)(6). The Government's original and amended proofs of claim include prepetition tax years 1982, 1983, 1985, 1986, 1987 and 1988. On 12/7/94, petitioners' documented the postpetition assessments IRS made of 1987 tax year (i.e. tax due-$12.144.43, interest-$2.809.70 and total penalties, $5,570.65) on 3/6/90 (see page 6 and exhibit 2A of appellant's reply brief, filed 12/9/94) and made 1988 tax year (i.e., tax due-$8600, interest-$1,111.17 and total penalties, $2,913.34) on 5/8/90 (see exhibit 3A, Appellant's reply brief, filed 12/9/94) and again on 7/19/90 for (tax due-$9500, interest-$1462.74 and total penalties-$3,253.51) (see Exhibit 4A Appellant's Reply Brief, filed 12/9/94). Case law plainly states that "postpetition assessments by Internal Revenue Service violate automatic stay and court will not ratify, sanction or approve such conduct; any assessment made after date debtor filed Chapter 11 petition are void and of no effect". Re Coleman American Cos. (1983, BC DC Kan) 26 BR 825, 10 BCD 185.

Case law held that "actions taken in violation of automatic stay are void and without effect". Re McWhorter (1984, BC DC SC) 37 BR 742. Petitioners have suffered more than 53 months of undue suffering, hardship, grievances and mental anguish by IRS post petition collection activities, from 6/14/90 to 11/7/94. Case law states that "Bankruptcy Court will award compensatory damages, punitive fine, and attorney fees against creditor whose violation of 11 USCS 362 automatic stay caused debtor undue suffering and hardship". Re De Lay (1982, BC WD Mo) 25 BR 898. Case law held that "Creditor is liable to debtor for grievances and mental anguish suffered, since creditor intentionally flaunted automatic stay and proceeded to enforce judgment by auction of property". Re De Jesus Saez (1982, BC DC Puerto Rico) 20 BR 19. Case law further states that "debtors are entitled to recover their actual losses where creditor violated 11 USCS 362 automatic stay". Re DePoy (1983, BC ND Ind) 29 BR 471, CCH Bankr L. Rptr//69198.

"Bankruptcy Court's entry of 11 USCS 362 automatic stay

is specific order of Court which may be enforced by contempt proceeding." Re Shropshire (1982, BC WD Wash) 25 BR 128. Internal Revenue Service (IRS) were in contempt of 11 USCS 362(a)(1) and (a)(6) automatic stay for 53 months, 6/14/90, the date the original proof of claim was filed until 11/7/94, end of the Chapter 13 bankruptcy lower Courts did not award damages for contempt. Case law has established damages for contempt, as stated: 1) "Bankruptcy Court has authority to award damages to persons injured by contemnor's wrongful conduct under its civil contempt powers". Re Miller (1982, DC Md) 22 BR 479, 7CBC 2d 124; 2) "Damages and attorneys fees may be awarded ancillary to contempt order under former Bankruptcy Rule 920 so long as awards are not punitive and they restore status existed before violation of automatic stay under 11 USCS 362". Re Zartin (1983, BAP 9 Cal) 30 BR 543, 10 BCD 909, 8CBC2d 1103 and (3) "Bankruptcy Court has authority to make award, by way of compensatory fine, for damages sustained by debtor due to violation by creditor of automatic stay imposed by 11 USCS 362 and such award is not limited by any provision of former Bankruptcy Rule 920)a)(3)". Re Gorin (1982, BC DC Conn) 18 BR 151, 8BCD 1184, 6CBC 2d 1322.

Clearly, 11 USCS 362(a)(1) and 11 USCS 362(a)(2) are unconstitutional as applied in petitioners' case. Therefore, review by certiorari is warranted.

The Government's attorneys disobeyed the Bankruptcy court's order by delivering their brief in opposition to appellants' objections to the Government's proofs of claim to appellants on the day of hearing for objection to IRS' claim, IN OPEN Court. The U.S. District Court failed to take appropriate judicial action on each issue included in petitioners' original amended statement of issues, set forth in appellants' brief filed in U.S. District Court 11/23/94. Government's attorneys perpetrated "Bad Faith" from 6/14/90, filing of the Government's improper, untimely and fraudulent original proof of claim until 11/7/94. U.S. District Court abused its discretion, erred, infringed and denied petitioners 5th Amendment Rights (i.e. equal protection of the laws and not to be deprived of life, liberty and property, without due process of law) by relying on the forged an fraudulent U.S. Tax Court Docket entries for 1986 tax year to affirm allowance of a 1982 tax year claim for $12,655.15. The lower courts abused their discretion, erred and rendered "VOID

JUDGMENTS" rather than render correct and just judgments where the perpetrators are United States of America, United States Treasury Department, United States Justice Department or Internal Revenue Service. Therefore, the lower courts infringed and denied petitioners 5th Amendment Rights. Certiorari is warranted.

All judgments of the lower courts made after 6/14/90 filing of the improper Government's original proof of claim are "void judgments". Petitioners is the prevailing party because the Government's amended proof of claim was reduced 61.49% from $56,500.02 to $21,760.06, but the lower courts failed to disallow entire improper, untimely and fraudulent amended proof of claim. The Eleventh Circuit's rule is that the prevailing attorney is awarded litigation costs, which include pro se attorney fees, if the lower courts abuse their discretion or denied petitioners due process of law, but include all costs in petitioners motions of costs. The creditor breached its affirmative duty to return petitioners property (i.e., $14,250 plus interest) and restore status quo to petitioners once it learns its actions violated the automatic stay. The trustee, knowingly, willfully, wrongfully and unconstitutionally disbursed approximately $14,250 (App. 4a & 25a) of petitioners' estate to Internal Revenue Service during the 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay. The Chapter 13 Bankruptcy trustee breached his 11 USCS 704(4) duty to object to improper claims prior to payment. United States, Department of Treasury, Department of Justice, and Internal Revenue Service unequivocally expressed waiver of sovereign immunity with the filing of the Government's original proof of claim (App. 2a) on 6/14/90. All lower courts judgments made subsequent to 6/14/90 are "void judgments". The United States Department of Justice, Internal Revenue Service and Department of Treasury perpetrated extortion upon petitioners by collecting approximately $14,250 (App. 4a and 25a) during the 11 USCS 362(a)(1), (a)(2), (a)(6) automatic stay. Therefore, they are liable for damages. Government's attorneys and United States have not brought forth any additional information to prove that docket 458-89 was the docket for 1986 tax year, but was docket for 1982 tax year. Therefore, the validity of the original and amended proofs of claim are not established.

INTRODUCTORY PRAYER

Appellants Raymond Jackson and Rogers Mae Jackson pray this court to grant their petition for certiorari to review an adverse decision by the United States Court of Appeals for the Eleventh Circuit.

CITATIONS TO OPINIONS BELOW

The decisions of the United States Court of Appeals for the Eleventh Circuit are at appendices 48a, 49a, 50a and 51a.

The decisions of United States District Court, due to their bulkiness, will be included with petitioners' brief.

The decisions of the United States Bankruptcy Court are at appendices 52a, 54a, 54a, 55a and 56a.

JURISDICTION

The court has jurisdiction under 28 USCS because appellants seek review of an adverse decision rendered by United States Court of Appeals for the Eleventh Circuit.

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

The Constitutional amendment involved is at appendix 11a. The statutes underlying thie case are at appendicies 5a, 6a, 7a, 8a, 9a, 10a, 12a, 13a, 14a, 15a, 16a, 17a, 18a, 19a, 20a, 21a, 22a, 23a, 24a, 26a, 27a, 28a, 29a, 30a, 31a, 32a, 33a, 34a, 35a, 36a, 37a, 38a, 39a, 40a, 41a, 42a, 43a, 44a, 45a, 58a, 59a and 60a.

REASONS FOR GRANTING THE PETITION

I. THE DECISIONS OF COURTS OF APPEALS ARE IN DIRECT CONFLICT AS TO APPLICABLE STANDARDS IN THE RECOGNITION AND ANALYSIS OF FIFTH AMENDMENT RIGHTS OF PETITIONERS IN BANKRUPTCY PROCEEDINGS.

The judgments of the United States Bankruptcy Court,

United States District Court and the Court of Appeals for the Eleventh Circuit, which were made in this case subsequent to the United States Internal Revenue Service (IRS) agents filing the Government's original proof of claim, $21,760.06, on June 14, 1990 (App. 2a), are "VOID JUDGMENTS" due to violation of 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay, infringement and denial of petitioners' Fifth Amendment Rights (i.e., equal protection of the laws and not to be deprived of life, liberty, or property without due process).

Case law firmly established that "a void judgment is one which has no legal force or effect, invalidity or which may be asserted by any person whose rights are affected at any time at any place directly or collaterally". Reynolds v. Volunteer State Life Ins. Co., Tex, Civ. App., 80 S.W. 2d 1087, 1092. Petitioners' Fifth Amendment Rights (i.e., not to be deprived of life, liberty or property, without due process) have been adversely affected by United States Chapter 13 trustee willfully, knowingly, wrongfully, maliciously, invidiously, discriminately (on basis of race (Black) and sex (male, female)), improperly, negligently, conspiratorially, arbitrarily and capriciously distributed approximately $14,250 (see App. 4a and 25a) of petitioners' estate to Internal Revenue Service during the automatic stay, with denial of appropriate judicial actions from U.S. Bankruptcy Court, U.S. District Court or the Eleventh Circuit, which is inconsistent with due process. Certiorari is clearly warranted.

The Supreme Court has upheld that "judgment is a "void judgment" if court that rendered judgement lacks jurisdiction of the subject matter, or of the parties, or acted in a manner inconsistent with due process". Klugh v. U.S. D.C. S.C., 620 F. Supp. 892, 901; Margoles v. Johns, 660 F. 2d 291 (7th Cir. 1981) cert. denied, 455 U.S. 909, 102 S. Ct. 1256, 71 L. Ed. 2d 447 (1982); In re Four Seasons Securities Laws Litigation, 502 F. 2d 834 (10th Cir. 1974), Cert. denied, 419 U.S. 1034, 95 S. Ct. 516, 42 L. Ed. 2d 309 (1975). The lower courts abused their discretion, infringed and denied petitioners' Fifth Amendment Right (i.e. equal protection of the law and not to be deprived of life, liberty or property, without due process of law) by rendering "void judgments".

A. A DIRECT CONFLICT EXISTS BETWEEN THE ELEVENTH CIRCUIT'S REFUSING TO RECOGNIZE A FIFTH

AMENDMENT RIGHT IN THIS CASE AND DECISIONS OF OTHER CIRCUITS TO RECOGNIZE OR NOT LIMIT SUCH A RIGHT.

The Conflicts

1. The crime of EXTORTION is illegal in the United States of America. That crime were perpetrated upon petitioners by United States Government officials. The Eleventh Circuit abused its discretion, infringed and denied petitioners' Fifth Amendment rights (i.e. equal protection of the laws and not to be deprived of life, liberty or property, without due process of law) by affirming "void judgments" of U.S. District Court resulted in wrongful use of governmental powers to extort approximately $14,25 on an untimely, improper, false, illegal and fraudulent Government's original proof of claim ($21,760.06, App. 2a) and a Government's amended proof of claim ($56,500.02, App. 3a), "under color of official right" and that coercion occurred in such a way as to affect adversely Interstate Commerce U.S. v. Buffey, 899 F. 2d 1402.

The Eleventh Circuit's position conflicts with the other circuits and the Supreme Court: 1) "Where extortion has been made by color of official right, there need be no proof of use of force, violence or fear". United States v. Cerilli (1979, CA3 Pa) 603 F2d 415, cert den 444 US 1043, 62L Ed 2d 728, 100 S Ct 728; 2) "18 USCS 1951 applies not only to racketeering but to robbery or extortion or attempts or conspiracies to do so". United States v. Frazier (1977, CA 8 Mo) 560 F2d 884, cert den 435 US 968, 56 L Ed 2d58, 98 S Ct. 1605; 3) "Gravemen of offense is loss to victim and such loss includes intangible as well as tangible property". United States v. Santoni (1978, CA4 Md 585 F2d 667, Cert den 440 US 910, 59 L Ed 2d 459, 99 S Ct 1221; 4) "Conduct that brings about state of mind of fear of financial loss constitutes extortion under 18 USCS 1951". United States v. Kramer (1966, CA7 Ill) 355 F2d 891, 61 BNA LRRM 2234, 52 CCH LC//16831, cert den, in part, vacated, in part without Op 384 US 100, 16 L. Ed 2d 396, 86 S. Ct. 1366, 62 BNA LRRM 2045, 53 CCH LC//M236; 5) "18 USCS 1951 applies to federal officials, even though 18 USCS 872 applies expressly to federal officials, since meaning of statute is plain on its face and statutes easily co-exists, affording prosecutor choice of which to utilize". United States v. Stephenson (1990, CA 2 NY) 895 F2d 867; (6) "Clearly predominant view of federal courts of Appeals

is that 18 USCS 1951 may be attempted in either of 2 ways: extortion by threat, force or duress or extortion under color of right". Shields v. Smith (1981), Fla App D1) 404 So 2d 1106, petition den (Fla) 412 So 2d 470 and (7) "Extortion" under color of official right" occurs when official uses authority of office to obtain unearned money". 18 USCA 1951, US v. Tillem, 906 F2d 814.

B. EVEN IF A FIFTH AMENDMENT RIGHT HAS BEEN RECOGNIZED, THE CIRCUITS ARE IN DEEP CONFLICT ABOUT THE WAY TO TREAT THE RIGHT IN THE FACE OF COMPETING GOVERNMENTAL INTERESTS.

The Conflicts

1. The creditor knowingly and willfully presented the U.S. District Court's judge fraud, false and statements that "petitioners had gone to U.S. Tax Court with 1982 tax year under docket 458-89, to extend 1982 tax year assessment eligibility 11 months", while record (App. 46a and 47a) shows U.S. Tax Court docket 458-89 to be for tax year 1986. The U.S. Court of Appeals for the Eleventh Circuit and U.S. District Court relied on those constitutionally impermissible factors or material inaccuracies to allow creditor's 1982 tax year claim for $12,655.15. Therefore, review by certiorari is warranted.

The U. S. Court of Appeals for 11th Circuit's order affirming U.S. District Court decision not only is "void judgment", which infringed and denied petitioners' 5th amendment rights (i..e, equal protection of the laws and not to be deprived of life, liberty, property, without due process of law), but is violative of 18 USCS 1001, and is contrary to other circuits and supreme court decisions, as set forth below: 1) "Violation of 18 USCS 1001 requires both knowledge and willfulness. State et rel. Kelly v. Moore (1973) W Va 780, 197 SE 2d 106, App. dismd 414 US 1118, 38 L Ed 2d 746, 94 S. Ct. 853; 2) 18 USCS 1001 includes reports of Internal Revenue agents who "knowingly and willfully" falsify them is consistent with 7214(a)(7) of title 26, concerning agents who make a fraudulent "entry, as opposed to making an innocent false statement". United States v. Eisenmann (1968, CA 2 NY) 396 F2d 565; 3) "Word "False" as used in 18 USCS 1001 means more than simply incorrect or untrue, intent to deceive or mislead is required: United States v. Lange (1976, CA 5 La) 528 F2d 1280); 4) "Fraudulent acts of agents clothed with authority by principal are imputable to said principal

despite his alleged lack of consent". United States v. Fox Lake State Bank (1965, ND Ill) 240 F Supp 720, affd in part on other grounds (CA7 Ill) 366 F2d 962 and 5) "Fraud nullified not only all rights of principal claimant or contractor, but also those claiming under and through him, such as sureties and their right to subrogation". Globe Indem. Co. v. United States (1937) 84 Ct Cl 587, cert den 302 US 707, 82 L Ed 546, 58 S. Ct 26.

2. The United States Chapter 13 trustee breached his 11 USCS 704(5) duty to object to creditors' improper, original proof of claim (App. 2a, $21,760.06) and creditor's improper amended proof of claim ($56,500.02, App. 3a) and knowingly, willfully and discriminatively (on basis of race (Black) and sex (male, female) abused his power by fraudulently distributing approximately $14,250 (see App. 4a and 25a) to Internal Revenue Service (IRS), during 11 USCS 362(a)(1), (a)(2) and (a)(6). U.S. Court of Appeals for the Eleventh Circuit abused its discretion, infringed and denied petitioners' Fifth Amendment Rights (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process of law) by rendering "void judgment" inconsistent with due process of law; including improper and wrongfully distribution of petitioners' estate in violation of 11 USCS 362(a)(1), (a)(2) and (a)(6) automatic stay and the congressionally mandated requirement to not improperly distribute petitioners' estate (11 USCS 704(2)). Certiorari is warranted.

The U.S. Court of Appeals for the Eleventh Circuit's position is contrary to other circuits and supreme court's decisions, as follows: 1) "Trustee was liable for improper distribution of funds subsequent to dismissal of debtors' Chapter 13 case before discharge". In re Nash, CA. 9 (Cal.) 1985, 765 F. 2d 1410; 2) "Bankruptcy trustee must oppose allowance of improper claims against estate". B. F. Avery & Sons Co. v. Davis, C.A. Ga. 1951, 192 F. 2d 255, Certirari denied 72 S. Ct. 559, 342 U.S. 945, 96L. Ed. 703; 3) "A trustee in bankruptcy may not only properly object to allowance of claim on any grounds disentitling it to proof or allowance against estate, but it is his duty to do so". James Talcott, Inc. v. Galvin, C.C.A.N.J. 1939, 104 F. 2d 851, 40 Am. Bankr, Rep. N.S. 455, Certiorari denied 60 S. Ct. 130, 308 U.S. 598, 48 L. Ed. 501; 4) "Trustee of bankruptcy, as the person charged with representation of all creditors, has duty to examine all proofs of

claims and object to allowance of such claims as may be improper". In re Itemlab, Inc., D.C.N.Y. 1966, 257 F. Supp. 764; 5) "Trustee in bankruptcy has not only right, but duty to object to any claim not entitled to proof or allowance." Larcon Co. v. Wallingsford, D.C. Ark 1955, 136 F. Supp, 602, affirmed 237 F. 2d 904; 6) "28 USCS 2514 applies to trustee in bankruptcy". Goggin v. United States (1957) 138 Ct Cl 279, ,152 F. Supp 78. Petitioners have been knowingly, willingly, arbitrarily and capriciously denied due process of law. Certiorari is warranted.

3) Creditor's Internal Revenue Service (IRS) agents knowingly, willfully, wrongfully, arbitrarily and capriciously assessed 1987 and 1988 tax years during the 11 USCS 362(a)(6) automatic stay and 26 USCS 6503(h) (see Appellants' Reply Brief, Civil Action No. 94-A-1438-N, filed 12/9/94, exhibit 2A; 1987 tax year assessed 3/6/90, and 1988 tax year assessed 5/8/90 (Exhibit 3a) and 7/19/90 (Exhibit 4a)), and during pendency of petitioners' Chapter 13 Bankruptcy, 2/7/90 to 11/7/94. Therefore, U.S. Bankruptcy Court, U.S. District court and U.S. Court of Appeals for the Eleventh Circuit not only erred and abused their discretion by denial of legal relief and rendering "VOID JUDGMENT", but arbitrarily and capriciously infringed and denied petitioners' Fifth Amendment Rights (i.e., equal protection of the law and not to be deprived of life, liberty and property, without due process of law).

The Competing Government Interests

1) United States laws set forth the time and circumstances for assessment and collection of federal income taxes. Clearly, a common objective of tax collectors is to maximize taxes collected. The common objective frequently clashes with taxpayers' statutory and Fifth Amendment Rights (i.e., equal protection of the laws and not to be deprived of life, liberty or property, without due process.

2) Clearly, this clash occurred when statute of limitation (26 USCS 6501(a) expired for 1982 tax year and 11 USCS 362(a)(1), (a)(2) and (a)(6) prohibited tax collection of tax years 1982, 1983, 1985, 1986, 1987 and 1988 (U.S. Bankruptcy Court disallowed 1987 and 1988 tax year on 9/30/94), but the creditors illegally, improperly, knowingly, willfully, arbitrarily and capriciously assessed 1982 tax year on 5/26/86 and collected approximately $14,250 of petitioners' estate during petitioners'

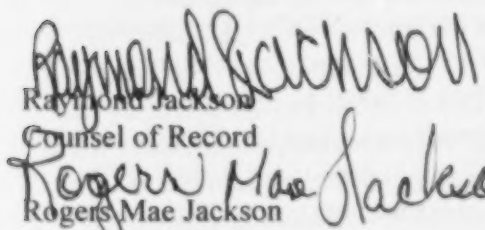
Chapter 13 Bankruptcy 2/7/90 to 11/7/94 and in violation of the automatic stay and the Fifth Amendment of the constitution.

3) Petitioners contend that it is in the public interest that their guaranteed Fifth Amendment rights be protected.

CONCLUSION

The petition for writ of certiorari should be granted.

Respectively submitted,



Raymond Jackson
Counsel of Record

Rogers Mae Jackson
225 Conrad Street
Montgomery, Alabama 36110
(334) 265-8801

App 1a

United States Bankruptcy Court

Name, Raymond Jackson, 423-42-1287
Name Rogers M. Jackson, 141-22-9024
Case Number 90-00472
225 Conrad Street
Montgomery, AL
County of Residence, Montgomery

ORIGINAL PETITION
UNDER CHAPTER 13. TITLE 11 of the UNITED STATES CODE

All references herein to the petitioner or the debtor will be made using the singular masculine gender even though reference may be to a female petitioner or to joint petitioners.

Petitioner is an individual not a stockbroker or a commodity broker whose income is sufficiently stable to enable petitioner to make payments under Chapter 13 of Title 11 U.S.C. who owes noncontingent, liquidated, unsecured debts aggregating less than $100,000.00 and noncontingent liquidated secured debts of less than $350,000.00

The petitioners domicile, residence, principal place of business or principal assets (or one of them) are or have been in

ATTACHMENT 2: P. 1 of 3

this district for a longer portion of the preceding 180 days than in any other district.

The debts, assets and exemptions listed in the attached Chapter 13 statement are summarized as follows:
Priority Debts - $9,969.90
Secured Debts - $0
Unsecured Debts - $8,715.62
Total Debts - $18,685.52
Number Sched Credit - 7
Total assets scheduled $9,518.00. Exemptions claimed - $6,400.

The petitioner submits all or such portion of his future earnings or other future income to the control of the trustee necessary for execution of the plan. The petitioner or an employer shall pay to the trustee the sum of $365.00 each month to be distributed pursuant to this plan.

Wherefore petitioners pray for relief in accordance with Chapter 13 of Title 11, United States Code.

CERTIFICATION OF PETITION AND ATTACHED CHAPTER 13 STATEMENT

Each of the undersigned certifies under penalties of perjury and have read the foregoing petition plan and the attached Chapter 13

DATED: 2/7/90

ATTACHMENT 2: P 2 of 3

App. 2a

Form 6338(c)

PROOF OF CLAIM FOR INTERNAL REVENUE SERVICE

(Rev. Sept 1981)

(BANKRUPTCY CODE CASES) Chapter 13

United States Bankruptcy Court for the Middle District of AL (Montgomery)

IN THE MATTER OF:

RAYMOND & ROGERS M. JACKSON
225 CONRAD STREET
MONTGOMERY, AL 36110

Date of Petition
2/7/90

Taxpayer Identifying
Social Security Number
423-42-1287
141-22-9024

Employer ID Nub

FILED: Jun 14 1990

1. The undersigned, whose business address is 500 South 22nd St., Birmingham, AL 35233, is an agent of the Department of Treasury, Internal Revenue Service and is authorized to make this proof of claim on behalf of the United States.
2. The debtor is indebted to the United States in the sum of $21,760.06 as of the petition.
3. The amount of all payments has been credited and deducted for the purpose of making this claim.
4. The ground of liability is taxes due under the internal revenue laws of the United States.

A. SECURED CLAIMS Notice of Federal tax lien filed under internal revenue laws before petition.

Kind of Tax Tax Period Date Tax Assessed

Tax Due Penalty to Petition Date
Interest to Petition Date Notice of Date

Tax Lien Filed Office Location
For the purposes of section 506(b) of the Bankruptcy Code, post petition interest may be payable

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B. UNSECURED PRIORITY CLAIMS under section 507(a)(6) of the Bankruptcy Code

Kind of Tax	Tax Period	Date Tax Assessed
Income	12/31/82	5/26/86
Income	12/31/83	5/9/88
Income	12/31/85	1/1/90
Income	12/31/86	1/1/90

Tax Due	Interest to Petition Date
$3,497.38	$6,114.84
00	448.18
818.00	413.07
5,225.00	2,200.66

C. UNSECURED GENERAL CLAIMS

Kind of Tax Tax Period Date Tax Assessed

Tax Due Interest to Petition Date

Penalty to date of petition on unsecured priority claims $3,042.93
Penalty to date of petition on unsecured general claims 0

•No note or other negotiable instrument has been received for the account or any part of it except NONE.

•No judgement has been rendered on this claim, except NONE.

•This claim is not subject to any setoff or counterclaim, except NONE.

•No security interest is held, except for the secured claims listed in item 4A above and NONE

•To the extent that post petition penalties and interest are non-dischargeable and remain unpaid they may be collectible from the debtor.

PENALTY FOR PRESENTING FRAUDULENT CLAIM - FINE OF NOT MORE THAN $5,000 OR IMPRISONMENT FOR NOT MORE THAN 5 YEARS OR BOTH - TITLE 18, USC SECTION 152

/s/ Vera E. Posey for
C. Christian, Advisor
Special Procedures Staff

Part 2, For acknowledgment by receiving official, please return to the IRS Form.

DATED: 6/13/90

Form 6338(c)
PROOF OF CLAIM FOR INTERNAL REVENUE SERVICE
(Rev. Sept 1981)
(BANKRUPTCY CODE CASES) Chapter 13

United States Bankruptcy Court for the Middle District of AL (Montgomery)

IN THE MATTER OF:

RAYMOND & ROGERS M. JACKSON
225 CONRAD STREET
MONTGOMERY, AL 36110

Date of Petition
2/7/90

Taxpayer Identifying
Social Security Number
423-42-1287
141-22-9024

Amendment number 1 to Proof of Claim dated 6/13/90. (This amendment corrects the amounts shown on the previously filed claim.)

1. The undersigned, whose business address is 500 South 22nd St., Birmingham, AL 35233, is an agent of the Department of Treasury, Internal Revenue Service and is authorized to make this proof of claim on behalf of the United States.
2. The debtor is indebted to the United States in the sum of $56,500.02 as of the petition.
3. The amount of all payments has been credited and deducted for the purpose of making this claim.
4. The ground of liability is taxes due under the internal revenue laws of the United States.

ATTACHMENT 1: P. 1 of 3

A. SECURED CLAIMS Notice of Federal tax lien filed under internal revenue laws before petition.

Kind of Tax Tax Period Date Tax Assessed

Tax Due Penalty to Petition Date

Interest to Petition Date Notice of Date

Tax Lien Filed Office Location

For the purposes of section 506(b) of the Bankruptcy Code, post petition interest may be payable

B. UNSECURED PRIORITY CLAIMS under section 507(a)(6) of the Bankruptcy Code

Kind of Tax	Tax Period	Date Tax Assessed
Income	12/31/82	5/26/86
Income	12/31/83	5/9/88
Income	12/31/85	1/1/90
Income	12/31/86	1/1/90
Income	12/31/87	Assessment Prohibited
Income	12/31/88	Assessment Prohibited

Tax Due	Interest to Petition Date
$3,497.38	$6,114.84
00	448.18
818.00	413.07
5,225.00	2,200.66
13,375,97	3,842.85
9,500.00	1,219.55

C. UNSECURED GENERAL CLAIMS

Kind of Tax Tax Period Date Tax Assessed

Tax Due Interest to Petition Date

Penalty to date of petition on unsecured priority claim $9,844.52
Penalty to date on petition on unsecured general claims 0

•No note or other negotiable instrument has been received for the account or any part of it except NONE.

•No judgement has been rendered on this claim, except NONE.

•This claim is not subject to any setoff or counterclaim, except

NONE.

•No security interest is held, except for the secured claims listed in item 4A above and NONE.

•To the extent that post petition penalties and interest are non-dischargeable and remain unpaid they may be collectible from the debtor.

PENALTY FOR PRESENTING FRAUDULENT CLAIM - FINE OF NOT MORE THAN $5,000 OR IMPRISONMENT FOR NOT MORE THAN 5 YEARS OR BOTH - TITLE 18, USC SECTION 152

/s/ Vera E. Posey for
C. Christian, Advisor
Special Procedures Staff

Part 2, For acknowledgment by receiving official, please return to the IRS Form.

FILED: 7/26/90
DATED: 7/25/90

ATTACHMENT 1:P.3 of 3

App. 4a

November 21, 1994
Payment/Claims History for Case: 90-00472 Plan Pct: 100 Pct Paid: 99.52

Debtor/Joint Debtor, Raymond Jackson/Rogers M Jackson
Soc Sec No. 424-42-1287/141-22-9024

Address: 225 Conrad St./Montgomery, AL 36110-0000

Address, 225 Conrad Street/Montgomery, AL 36110

Filed, 2/7/90 Confirm, 10/25/94 Pay Amt, $365.00
CD, 4 Disbursed, $20,828.99 Tot Paid, $20,850

On Hand, $21.01 Est. Bal, $9,945.18

C	Payment	Date
3	365.00	11/4/94
3	365.00	10/7/94
3	365.00	9/7/94
3	365.00	8/8/94
3	365.00	7/15/94
3	365.00	6/8/94
3	365.00	5/11/94
3	365.00	4/8/94
3	365.00	3/10/94
3	365.00	2/10/94
3	365.00	1/11/94
3	365.00	12/9/93
3	365.00	11/12/93
3	365.00	10/18/93
3	365.00	9/15/93
3	365.00	8/10/93
3	365.00	7/13/93
3	365.00	6/8/93
3	365.00	5/7/93
3	365.00	4/8/93
3	365.00	3/8/93
3	365.00	2/17/93
3	365.00	1/12/93
3	365.00	12/9/92
3	365.00	11/6/92
3	365.00	10/8/92
3	365.00	9/10/92

C	Payment	Date
3	365.00	8/14/92
3	365.00	7/13/92
3	365.00	6/11/92
3	365.00	5/15/92
3	365.00	4/27/92
3	365.00	3/6/92
3	365.00	2/10/92
3	365.00	1/7/92
3	365.00	12/9/91
3	365.00	11/5/91
3	365.00	10/7/91
3	365.00	9/3/91
3	365.00	8/6/91
3	365.00	7/10/91
3	370.00	6/7/91
3	365.00	5/9/91
3	365.00	4/9/91
3	365.00	3/5/91
3	365.00	2/8/91
3	365.00	1/9/91
3	365.00	12/19/90
3	365.00	11/5/90
3	365.00	10/5/90
3	365.00	9/14/90
3	365.00	8/6/90
3	365.00	7/6/90
3	365.00	6/6/90
3	365.00	5/7/90
3	365.00	4/13/90
3	365.00	3/6/90
3	40.00	3/2/90

Creditor Name LD Date
CL LD Amt

	Refunds to Debtor
PF Amt	0
Tot Claim	
Tot Disb	0
Bal Due	

Creditor Name	Internal Revenue S
CL	1
LD Date	10/22/94
LD Amt	250.00
PF Amt	250.00
Tot Claim	8656.73
Tot Disb	8656.73
Bal Due	0

Creditor Name	Internal Revenue S
CL	2
LD Date	11/18/94
LD Amt	357.32
PF Amt	0
Tot Claim	13103.33
Tot Disb	4707.31
Bal Due	8396.02

Creditor Name	U.S. Attorney - Att
CL	3
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	0
Bal Due	

Creditor Name	Texaco Inc
CL	4
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	0
Bal Due	

Creditor Name	Pentagon Federal C
CL	5
LD Date	11/18/94
LD Amt	6.27
PF Amt	0
Tot Claim	1635.28
Tot Disb	1474.52
Bal Due	160.76

Creditor Name	Pentagon Federal C
CL	6
LD Date	11/18/94
LD Amt	6.05
PF Amt	0
Tot Claim	1580.00
Tot Disb	1424.71
Bal Due	155.29

Creditor Name	State of Missouri
CL	7
LD Date	7/17/91
LD Amt	11.83
PF Amt	0
Tot Claim	68.93
Tot Disb	68.93
Bal Due	

Creditor Name	State of Ohio

CL	8
LD Date	2/20/91
LD Amt	13/89
PF Amt	0
Tot Claim	13.89
Tot Disb	13.89
Bal Due	

Creditor Name	USAA Federal Savin
CL	9
LD Date	11/18/94
LD Amt	9.22
PF Amt	0
Tot Claim	2538.60
Tot Disb	2302.10
Bal Due	236.50

Creditor Name	Curtis C. Reding Tr
CL	10
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	
Bal Due	

Creditor Name	Hon James M Jones
CL	70
LD Date	5/21/90
LD Amt	120.00
PF Amt	0
Tot Claim	120.00
Tot Disb	120.00
Bal Due	

Creditor Name	Curtis C. Reding Tr
CL	72
LD Date	11/18/94
LD Amt	37
PF Amt	0
Tot Claim	0
Tot Disb	1010.80
Bal Due	

Creditor Name	Earl Gillian Jr PC
CL	74
LD Date	10/23/90
LD Amt	105.00
PF Amt	0
Tot Claim	1050.00
Tot Disb	1050.00
Bal Due	

This is a list of ALL payments and ALL claims.

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11 USCS 362(a)(1), (a)(2), (b)(1) and (h). Limitations on Assessment and Collection.

(a) Except as provided in subsection (b) of this section, a petition filed under section 301, 302, or 303 of this title, or an application filed under section 5(a)(3) of the Securities Investor Protection Act of 1970 (15 U.S.C. 78eee(a)(3)), operates as a stay, applicable to all entities, of—

(1) the commencement or continuation, including the issuance or employment of process, of a judicial, administrative, or other action or proceeding against the debtor that was or could have been commenced before the commencement of the case under this title, or to recover a claim against the debtor that arose before the commencement of the case under this title;

(2) the enforcement, against the debtor or against property of the estate, of a judgment obtained before the commencement of the case under this title;

(6) any act to collect, assess, or recover a claim against the debtor that arose before the commencement of the case under this title;

(b) The filing of a petition under section 301, 302, or 303 of this title, or of an application under section 5(a)(3) of the Securities Investor Protection Act of 1970 (15 U.S.C. 78eee(a)(3)), does not operate as a stay—

(h) An individual injured by any willful violation of a stay provided by this section shall recover actual damages, including costs and attorneys' fees, and, in appropriate circumstances, may recover punitive damages.

App. 6a

26 U.S.C. § 6501. Limitations on Assessment and Collection.

(a) General rule. Except as otherwise provided in this section, the amount of any tax imposed by this title shale be assessed within 3 years after the return was filed (whether or not such return was filed on or after the date prescribed) or, if the tax is payable by stamp, at any time after such tax became due and before the expiration of 3 years after the date on which any part of such tax was paid, and no proceeding in court without assessment for the collection of such tax shall be begun after the expiration of such period.

(b) Time return deemed filed

(1) Early return

For purposes of this section, a return of tax imposed by this title, except tax imposed by chapter 3, 21, or 24, filed before the last day prescribed by law or by regulations promulgated pursuant to law for the filing thereof, shall be considered as filed on such last day

App. 7a

18 U.S.C. § 152(2) provides:

A person who knowingly and fraudulently makes a false oath or account in or in relation to any case under title 11 shall be fined not more than $5000, imprisoned not more than 5 years, or both.

18 U.S.C. § 152(3) provides:

A person who knowingly and fraudulently makes a false declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, in or in relation to any case under title 11, shall be fined not more than $5000, imprisoned not more than 5 years, or both.

18 U.S.C. § 152(4) provides:

A person who knowingly and fraudulently presents any false claim for proof against the estate of a debtor, or uses any such claim in any case under title 11, in a personal capacity or as or through on agent, proxy, or attorney, shall be fined not more than $5000, imprisoned not more than 5 years or both.

18 U.S.C. § 152(5) provides:

A person who knowingly and fraudulently receives any material amount of property from a debtor after the filing of a case under title 11, with intent to defeat the provisions of title 11, shall be fined not more than $5000, imprisoned not more than 5 years, or both.

App. 8a

18 U.S.C. § 1001 provides:

Whoever, in any matter within the jurisdiction of any department or agency of the United States knowingly and willfully falsifies, conceals or covers up by any trick, scheme, or device a material fact, or makes any false, fictitious or fraudulent statements or representations, or makes or uses any

false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry, shall be fined under this title or imprisoned not more than five years, or both.

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11 U.S.C. § 726(a)(1). Distribution of Property of the Estate, provides:

(a): Except as provided in section 510 of this title, property of the estate shall be distributed (1) first, in payment of claims of the kind specified in, and in the order specified in, section 507 of this title, proof of which is timely filed under section 501 of this title or tardily filed before the date on which the trustee commences distribution under this section;

(2) second, in payment of any allowed unsecured claim, other than a claim of a kind specified in paragraph (1), (3), or (4) of this subsection, proof of which is—

(A) timely filed under section 501(a) of this title;

(B) timely filed under section 501(b) or 501(c) of this title; or

(C) tardily filed under section 501(a) of this title, if—(i) the creditor that holds such claim did not have notice or actual knowledge of the case in time for timely filing of a proof of such claim under section 501(a) of this title; and

(ii) proof of such claim is filed in time to permit payment of such claim;

(3) third, in payment of any allowed unsecured claim proof of which is tardily filed under section 501(a) of this title, other than a claim of the kind specified in paragraph (2)(C) of this subsection;

(4) fourth, in payment of any allowed claim, whether secured or unsecured, for any fine, penalty, or forfeiture, or for multiple, exemplary, or punitive damages, arising before the earlier of the order for relief or the appointment of a trustee, to the extent that such fine, penalty, forfeiture, or damages are not compensation for actual pecuniary loss suffered by the holder

of such claim;

(5) fifth, in payment of interest at the legal rate from the date of the filing of the petition, on any claim paid under paragraph (1), (2), (3), or (4) of this subsection; and (6) sixth, to the debtor.

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26 USCS § 7206. Fraud and false statements

Any person who—

(1) Declaration under penalties of perjury

Willfully makes and subscribes any return, statement, or other document, which contains or is verified by a written declaration that it is made under the penalties of perjury, and which he does not believe to be true and correct as to every material matter; or

(2) Aid or assistance

Willfully aids or assists in, or procures, counsels, or advises the preparation or presentation under, or in connection, with any matter arising under, the internal revenue laws, of a return, affidavit, claim or other document, which is fraudulent or is false as to any material matter, whether or not such falsity or fraud is with the knowledge or consent of the person authorized or required to present such return, affidavit, claim or document; or

(3) Fraudulent bonds, permits, and entries

Stimulates or falsely or fraudulently executes or signs any bond, permit, entry, or other document required by the provisions of the internal revenue laws, or by any regulation made in pursuance thereof, or procures the same to be falsely or fraudulently executed, or advises, aids in, or connives at such execution thereof;

shall be guilty of a felony and, upon conviction thereof, shall be fined not more than $100,000 ($500,000 in the case of a corporation), or imprisoned not more than 3 years or both

together with the costs of prosecution.

App. 11a

Amendment V

No person shall be held to answer for a capital, or otherwise infamous crime, unless on a presentment or indictment of a Grand Jury, except in cases arising in the land or naval forces, or in the Militia, when in actual service in time of War or public danger; nor shall any person be subject for the same offense to be twice put in jeopardy of lief or limb; nor shall be compelled in any criminal case to be a witness against himself, nor be deprived of life, liberty, or property, without due process of law; nor shall private property be taken for public use without just compensation.

App. 12 a

11 U.S.C. § 301, Voluntary Cases, provides:

A voluntary case under a chapter of this title is commenced by the filing with the bankruptcy court of a petition under such chapter by an entity that may be a debtor under such chapter. The commencement of a voluntary cases under a chapter of this title constitutes an order for relief under such chapter.

App. 13a

11 U.S.C. § 302 Joint Cases provides:

(a) A joint case under a chapter of this title is

commenced by the filing with the bankruptcy court of a single petition under such chapter by an individual that may be a debtor under such chapter and such individual's spouse. The commencement of a joint case under a chapter of this title constitutes an order for relief under such chapter.

App. 14a

26 U.S.C. § 7214 (a)(1), (a)(2), (a)(3), and (a)(7) provides

(a)(1): Any officer or employee of the United States acting in connection with any revenue law of the United States- who is guilty of any extortion or willful oppression under color of law; or

(a)(2): Who knowingly demands other or greater sum than are authorized by law, or receives any fee, compensation, or reward, except as by law prescribed, for the performance of any duty; or

(a)(3): Who with intent to defeat the application of any provision of this title fails to perform any of the duties of his office or employment; or

(a)(7): Who makes or signs any fraudulent entry in any book, or makes or signs any fraudulent certificate, return, or statement; shall be dismissed from office or discharged from employment and, upon conviction thereof, shall be fined not more than $10,000, or imprisoned not more than 5 years, or both. The court may in its discretion award out of the fine so imposed an amount, not in excess of one-half thereof, for the use of the informer, if any, who shall be ascertained by the judgment of the court. The court also shall render judgment against the said officer or employee for the amount of damages sustained in favor of the party injured, to be collected by execution.

App. 15a

18 USCS § 157. Bankruptcy Fraud. A person who, having devised or intending to devise a scheme or artifice to defraud and for the purpose of executing or concealing such a scheme or artifice or attempting to do so—

(1) files a petition under title 11;

(2) files a document in a proceeding under title 11; or

(3) makes a false or fraudulent representation, claim, or promise concerning or in relation to a proceeding under title 11, at any time before or after the filing of the petition, or in relation to a proceeding falsely asserted to be pending under such title,

shall be fined under this title, imprisoned not more than 5 years, or both.

App. 16a

26 U.S.C. § 6502. Collection After Assessment.

(a) Length of period.

Where the assessment of any tax imposed by this title has been made within the period of limitation properly applicable thereto, such tax may be collected by levy or by a proceeding in court, but only if the levy is made or the proceeding begun.

(1) Within 10 years after the assessment of the tax, or

(2) Prior to the expiration of any period for collection agreed upon in writing by the secretary and the taxpayer before the expiration of such 10 year period (or, if there is a release of levy under section 6343 after such 10 year, then before such release).

The period so agreed upon may be extended by subsequent agreements in wiring made before the expiration of the period previously agreed upon. If a timely proceeding in court for the collection of a tax is commenced, the period during which such tax may be collected by levy shall be extended and shall not expire until the liability for the tax (or a judgment against the

taxpayer arising from such liability) is satisfied or become unenforceable.

App. 17a

28 USCS §1343. Civil rights and elective franchise.

(a) The district courts shall have original jurisdiction of any civil action authorized by law to be commenced by any person:

(1) To recover damages for injury to his person or property, or because of the deprivation of any right or privilege of a citizen of the United States, by any act done in furtherance of any conspiracy mentioned in section 1985 of Title 42;

(2) To recover damages from any person who fails to prevent or to aid in preventing any wrongs mentioned in section 1985 of Title 42 which he had knowledge were about to occur and power to prevent;

(3) To redress the deprivation, under color of any State law, statute, ordinance, regulation, custom or usage, of any right, privilege or immunity secured by the Constitution of the United States or by any Act of Congress providing for equal rights of citizens or of all persons within the jurisdiction of the United States;

(4) To recover damages or to secure equitable or other relief under any Act of Congress providing for the protection of civil rights, including the right to vote.

App. 18a

42 U.S.C. § 1981. Equal Rights under the Law, provides:

All persons within the jurisdiction of the United States shall have the same right in every State and Territory to make and enforce contact, to sue, by parties, give evidence, and to the full and equal benefit of all laws and proceedings for the security of persons and property as is enjoyed by white

citizens, and shall be subject to like punishment, pains, penalties, taxes, licenses, and exactions of every kind, and to no other.

App. 19a

42 U.S.C. § 1982, Property Rights of Citizens, provides:

All citizens of the United States shall have the same right, in every State and Territory, as is enjoyed by white citizens thereof to inherit, purchase, lease, sell, hold, and convey real and personal property.

App. 20a

42 U.S.C. § 1983, Civil Action for Deprivation of Rights, provides:

Every person who, under color of any statute, ordinance, regulation, custom, or usage, of any State or Territory or District of Columbia, subjects, or causes to be subjected, any citizen of the United or other person within the jurisdiction thereof to the deprivation of any rights, privileges, or immunities secured by the constitution and laws, shall be liable to the party injured in an action at law, suit in equity, or other proper proceeding for redress.

App. 21a

42 U.S.C. § 1985(2) and (3), Conspiracy to Interfere with Civil Rights, provides:

(2) Obstructing justice; intimidating party, witness, or juror. If two or more persons in any State or Territory conspire to deter, by force, intimidation, or threat, any party or witness in any court of the United States from attending such Court, or from testifying to any matter pending therein, freely, fully, and truthfully, or to injure such party or witness in his person or

property on account of his having so attended or testified, or to influence the verdict, presentment, or indictment of any grand or petit juror in any such court, or to injure such juror in his person or property on account of any verdict, presentment, or indictment lawfully assented to by him, or of his being or having been such juror; or if two or more persons conspire for the purpose of impeding, hindering, obstructing, or defeating, in any manner, the due course of justice in any State or Territory, with intent to deny to any citizen the equal protection of the laws, or to injure him or his property for lawfully enforcing, or attempting to enforce, the right of any person, or class of persons, to the equal protection of the laws.

(3) Depriving persons of rights or privileges. If two or more persons in any State or Territory conspire or go in disguise on the highway or on the premises of another, for the purpose of depriving, either directly or indirectly, any person or class of persons of the equal protection of the laws, or of equal privileges and immunities under the laws; or for the purpose of preventing or hindering the constituted authorities of any State or Territory from giving or securing to all persons within such State or Territory the equal protection of the laws; or if two or more persons conspire to prevent by force, intimidation, or threat, any citizen who is lawfully entitled to vote, from giving his support or advocacy in a legal manner, toward or in favor of the election of only lawfully qualified persons as an elector for president or vice president, or as a member of Congress of the United States; or to injure any citizen in person or property on account of such support or advocacy; in any case of conspiracy set forth in this section, if one or more persons engaged therein do, or cause to be done, any act in furtherance of the object of such conspiracy, whereby another is injured in his person or property, or deprived of having and exercising any right or privilege of a citizen of the United States, the party so injured or deprived may have on action for the recovery of damages occasioned by such injury or deprivation, against any one or more of the conspirators.

App. 22a

42 U.S.C. § 1986. Action for Neglect to Prevent, provides:

Every person who, having knowledge that any of the wrongs conspired to be done, and mentioned in section 1985 of this title, are about to be committed, and having power to prevent or aid in preventing the commission of the same, neglects or refuses to do, if such wrongful act be committed, shall be liable to the party injured or his legal representatives for all damages caused by such wrongful act, which such person by reasonable diligence could have prevented; and such damages may be recovered in an action on the case; and any number of persons guilty of such wrongful neglect or refusal may be joined as defendants in the action; and if the death of any party be caused by any such wrongful act and neglect, the legal representatives of the deceased shall have such action therefore, and may recover not exceeding $5000 damages therein, for the benefit of the widow of the deceased; if there be one, and if there be no widow, then for the benefit of the next of kin of the deceased.

App. 23a

11 U.S.C. § 502(a) and (b)(1) provides:

(a): A claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest, including a creditor of a general partner in a partnership that is a debtor in a case under Chapter 7 of this title, objects.

(b)(1): Except as provided in subsections (e)(2), (f), (g), (h), and (i) of this section, if such objection to a claim is made, the court, after notice and a hearing, shall determine the amount of such claim in lawful currency of the United States as of the

date of the filing of the petition, and shall allow such claim in such amount, except to the extent that

(1) Such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured.

App. 24a

Rule 3001. Proof of Claim

(a) Form and content. A proof of claim is a written statement setting forth a creditor's claim. A proof of claim for wages, salary, or commissions shall conform substantially to Official Form No. 20 or No. 21; any other proof of claim shall conform substantially to Official Form No. 19.

(b) Who may execute. A proof of claim shall be executed by the creditor or the creditor's authorized agent except as provided in Rules 3004 and 3005.

(f) Evidentiary effect A proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim.

App. 25a

CHAPTER 13 TRUSTEE SYSTEM

June 10, 1994

PAYMENT/CLAIMS HISTORY FOR CASE: 90-00472

Plan Act: 100 Act Paid: 100.3

Debtor/Joint Debtor, Raymond Jackson/Rogers M. Jackson

Soc. Sec. No, 423-42-1287/141-22-9024

Address, 225 Conrad Street/Montgomery, AL 36110

Filed, 2/7/90 Confirm, 4/20/90 Pay Amt, $365.00
CD, 4 Disbursed, $18,639.09 Tot Paid, $19,025
On Hand, $385.91 Est. Bal, $50,484.10

C	Payment	Date
3	365.00	6/8/84
3	365.00	5/11/94
3	365.00	4/8/94
3	365.00	3/10/94
3	365.00	2/10/94
3	365.00	1/11/94
3	365.00	12/9/93
3	365.00	11/12/93
3	365.00	10/18/93
3	365.00	9/15/93
3	365.00	8/10/93
3	365.00	7/13/93
3	365.00	6/8/93
3	365.00	5/7/93
3	365.00	4/8/93
3	365.00	3/8/93
3	365.00	2/17/93
3	365.00	1/12/93
3	365.00	12/9/92
3	365.00	11/6/92
3	365.00	10/8/92
3	365.00	9/10/92

C	Payment	Date
3	365.00	8/14/92
3	365.00	7/13/92
3	365.00	6/11/92
3	365.00	5/15/92
3	365.00	4/27/92
3	365.00	3/6/92
3	365.00	2/10/92
3	365.00	1/7/92
3	365.00	12/9/91
3	365.00	11/5/91
3	365.00	10/7/91
3	365.00	9/3/91
3	365.00	8/6/91
3	370.00	7/10/91
3	365.00	6/7/91
3	365.00	5/9/91
3	365.00	4/9/91
3	365.00	3/5/91
3	365.00	2/8/91
3	365.00	1/9/91
3	365.00	12/19/90
3	365.00	11/5/90
3	365.00	10/5/90
3	365.00	9/14/90
3	365.00	8/6/90
3	365.00	7/6/90
3	365.00	6/6/90
3	365.00	5/7/90
3	365.00	4/13/90
3	365.00	3/6/90
3	40.00	3/2/90

Creditor Name
CL

LD Date
LD Amt
PF Amt
Tot Claim

Tot Disb	Refunds to Debtor
Bal Due	0
	0

Creditor Name	Internal Revenue S
CL	1
LD Date	5/20/94
LD Amt	250.00
PF Amt	250.00
Tot Claim	56500.02
Tot Disb	11786.72
Bal Due	45713.30

Creditor Name	Internal Revenue S
CL	2
LD Date	
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	0
Bal Due	

Creditor Name	U.S. Attorney - Att
CL	3
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	0
Bal Due	

Creditor Name	Texaco Inc
CL	4
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	0
Bal Due	

Creditor Name	Pentagon Federal C
CL	5
LD Date	5/20/94
LD Amt	27.25
PF Amt	0
Tot Claim	1635.28
Tot Disb	1333.23
Bal Due	302.05

Creditor Name	Pentagon Federal C
CL	6
LD Date	5/20/94
LD Amt	26.33
PF Amt	0
Tot Claim	1580.00
Tot Disb	1288.20
Bal Due	291.80

Creditor Name	State of Missouri
CL	7
LD Date	7/17/91
LD Amt	11.83
PF Amt	0
Tot Claim	68.93
Tot Disb	68.93
Bal Due	

Creditor Name	State of Ohio

CL	8
LD Date	2/20/91
LD Amt	13/89
PF Amt	0
Tot Claim	13.89
Tot Disb	13.89
Bal Due	

Creditor Name	USAA Federal Savin
CL	9
LD Date	5/20/94
LD Amt	42.31
PF Amt	0
Tot Claim	2538.60
Tot Disb	2083.24
Bal Due	455.36

Creditor Name	Curtis C. Reding Tr
CL	10
LD Date	0
LD Amt	0
PF Amt	0
Tot Claim	0
Tot Disb	
Bal Due	

Creditor Name	Hon James M Jones
CL	70
LD Date	5/21/90
LD Amt	120.00
PF Amt	0
Tot Claim	120.00
Tot Disb	120.00
Bal Due	

Creditor Name	Curtis C. Reding Tr
CL	72
LD Date	5/20/94
LD Amt	18.21
PF Amt	0
Tot Claim	0
Tot Disb	894.88
Bal Due	

Creditor Name	Earl Gillian Jr PC
CL	74
LD Date	10/23/90
LD Amt	105.00
PF Amt	0
Tot Claim	1050.00
Tot Disb	1050.00
Bal Due	

This is a list of ALL payments and ALL claims.

App. 26a

Bankruptcy Rule 3002. Filing Proof of Claim or Interest

(c) Time for filing. In a chapter 7 liquidation or chapter 13 individual's debt adjustment case, a proof of claim shall be filed within 90 days after the first date set for the meeting of creditors called pursuant to § 341(a) of the Code, except as follows:

(1) On motion of the United States, a state, or subdivision thereof before the expiration of such period and for cause shown, the court may extend the time for filing of a claim by the United States, a state, or subdivision thereof.

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18 USCS § 1621. Perjury generally

Whoever—

(1) having taken an oath before a competent tribunal, officer, or person, in any case in which a law of the United States authorizes an oath to be administered, that he will testify, declare, depose, or certify truly, or that any written testimony, declaration, deposition, or certificate by him subscribed, is true, willfully and contrary to such oath states or subscribes any material matter which he does not believe to be true; or

(2) in any declaration, certificate, verification, or statement under penalty of perjury as permitted under section 1746 of title 28, United States Code, willfully subscribes as true any material matter which he does not believe to be true; is guilty of perjury and shall, except as otherwise expressly provided by law, be fined under this title or imprisoned not more than five years, or both. This section is applicable whether the statement or subscription is made within or without the United States.

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11 U.S.C. § 541(a), Property of the Estate, provides:

The commencement of a case under section 301, 302 or 303 of this title creates an estate. Such estate is comprised of all the following property, wherever located and by whomever held:

(7) Any interest in property that the estate acquires after the commencement of the case.

App. 29a

26 USCS §7207. Fraudulent returns, statements, or other documents. Any person who willfully delivers or discloses to the Secretary any list, return, account, statement, or other document, known by him to be fraudulent or to be false as to any material matter, shall be fined not more than $10,000 ($50,000 in the case of a corporation), or imprisoned not more than 1 year, or both. Any person required pursuant to subsection (b) of section 6047 or pursuant to subsection (d) or (3) of section 6104 to furnish any information to the Secretary or any other person who willfully furnishes to the Secretary or such other person any information known by him to be fraudulent or to be false as to any material matter shall be fined not more than $10,000 ($50,000 in the case of a corporation), or imprisoned not more than 1 year, or both.

App. 30a

26 U.S.C. § 7433. Civil damages for certain unauthorized collection actions:

(a) In general

If, in connection with any collection of Federal tax with respect to a taxpayer, any officer or employee of the Internal Revenue Service recklessly or intentionally disregards any provision of this title, or any regulation promulgated under this title, such taxpayers may bring a civil action for damages against the United States in a district court of the United States. Except as provided in 26 U.S.C. § 7432, such civil action shall be the exclusive remedy for recovering damages resulting from such actions.

(b) Damages

In any action brought under subsection (a), upon finding of liability on the part of the defendant, the defendant shall be liable to the plaintiff in an amount equal to the lesser of

$100,000 or the sum of—

(1) actual, direct economic damages sustained by the plaintiff as a proximate result of the reckless or intentional actions of the officer or employee, and

(2) the costs of the action.

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11 USCS § 106. Waiver of sovereign immunity.

(a) Notwithstanding an assertion of sovereign immunity, sovereign immunity is abrogated as to a governmental unit to the extent set forth in this section with respect to the following:

(11) Sections 105, 106, 107, 108, 303, 346, 362, 363, 364, 365, 366, 502, 503, 505, 506, 510, 522, 523, 524, 525, 542, 543, 544, 545, 546, 547, 548, 549, 550, 551, 552, 553, 722, 724, 726, 728, 744, 749, 764, 901, 922, 926, 928, 929, 944, 1107, 1141, 1142, 1143, 1146, 1201, 1203, 1205, 1206, 1227, 1231, 1301, 1303, 1305, and 1327 of this title.

(2) The court may hear and determine any issue arising with respect to the application of such sections to governmental units.

(3) The court may issue against a governmental unit an order, process, or judgment under such sections or the Federal Rules of Bankruptcy Procedure, including an order or judgment awarding a money recovery, but not including an award of punitive damages. Such order or judgment for costs or fees under this title or the Federal Rules of Bankruptcy Procedure against any governmental unit shall be consistent with the provisions and limitations of section 2412(d)(2)(A) of title 28.

(4) The enforcement of any such order, process, or judgment against any governmental unit shall be consistent with appropriate nonbankruptcy law applicable to such governmental unit and, in the case of a money judgment against the United States, shall be paid as if it is a judgment rendered by a district court of the United States.

(5) Nothing in this section shall create any substantive claim for relief or cause of action not otherwise existing under this title, the Federal Rules of Bankruptcy Procedure, or nonbankruptcy law.

(b) A governmental unit that has filed a proof of claim in the case is deemed to have waived sovereign immunity with respect to a claim against such governmental unit that is property of the estate and that arose out of the same transaction or occurrence out of which the claim of such governmental unit arose.

(c) Notwithstanding any assertion of sovereign immunity by a governmental unit, there shall be offset against a claim or interest of a governmental unit any claim against such governmental unit that is property of the estate.

App. 32a

11 USCS § 101. Definitions. In this title [11 USCS §§ 101 et seq.]—

(4) "claim" means—

(A) right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured.

(9) "creditor" means—

(a) entity that has a claim against the debtor that arose at the time of or before the order for relief concerning the debtor.

(11) "debt" means liability on a claim;

(14) "entity" includes person, estate, trust, and governmental unit;

(24) "governmental unit" means United States; State; Commonwealth; District; Territory, municipality; foreign state; department, agency, or instrumentality of the United States, a State, a Commonwealth, a District, a Territory, a municipality, or a foreign state; or other foreign or domestic government;

(34) "petition" means petition filed under section 301, 302, 303, or 304 of this title [11 USCS §§ 301-304], as the case may be, commencing a case under this title [11 USCS §§ 101 et seq.].

App. 33a

11 USCS § 704. Duties of trustee. The trustee shall—

(1) collect and reduce to money the property of the estate for which such trustee serves, and close such estate as expeditiously as is compatible with the best interests of parties in interest;

(2) be accountable for all property received;

(5) if a purpose would be served, examine proofs of claims and object to the allowance of any claim that is improper;

(9) make a final report and file a final account of the administration of the estate with the court and with the united States trustee.

App. 34a

11 U.S.C. § 1305(a)(1) and (b), filing and allowance of post-petition claims, provides:

(a)(1): A proof of claim may be filed by any entity that holds a claim against the debtor (1) for taxes that become payable to a governmental unit while the case is pending.

App. 35a

26 U.S.C. § 6503(h). Cases under title 11 of the United States Code provides:

The running of the period of limitations provided in

section 6501 and 6502 on the making of assessments or collection shall, in a case under title 11 of the United Code, be suspended for the period during which the Secretary is prohibited by reason of such case from making the assessment or from collecting and

(1) for assessment, 60 days thereafter, and

(2) for collection, 6 months thereafter.

App. 36a

18 U.S.C. § 241, Conspiracy Against Rights, provides:

If two or more persons conspire to injure, oppress, threaten, or intimidate any inhabitant of any State, Territory, or District in the free exercise or enjoyment of any right or privilege secured to him by the Constitution or laws of the United States, or because of his having so exercised the same; or If two or more persons go in disguise on the highway, or on the premises of another, with intent to prevent or hinder his free exercise or enjoyment of any right or privilege so secured—They shall be fined not more than $10,000 or imprisoned not more than ten years, or both; and if death results, they shall be subject to imprisonment for any term of years or for life.

App. 37a

18 U.S.C. § 242, Deprivation of Rights Under Color of Law, provides:

Whoever, under color of any law, statute, ordinance, regulation, or custom, willfully subjects any inhabitant of any State, Territory, or District to the deprivation of any rights, privileges, or immunities secured or protected by the Constitution or laws of the United States, or to different punishments, pains, or penalties, on account of such inhabitant being an alien, or by reason of his color, or race, than are

prescribed for the punishment of citizens, shall be fined not more than $1,000 or imprisoned not more than one year, or both; and if bodily injury results shall be fined under this title or imprisoned not more than ten years, or both; and if death results shall be subject to imprisonment for any term of years or for life.

App. 38a

18 USCS § 245. Federally protected activities

(b) Whoever, whether or not acting under color of law, by force or threat of force willfully injures, intimidates or interferes with, or attempts to injure, intimidate or interfere with—

(1) any person because he is or has been, or in order to intimidate such person or any other person or any class of persons from—

(A) voting or qualifying to vote, qualifying or campaigning as a candidate for elective office, or qualifying or acting as a poll watcher, or any legally authorized election official, in any primary, special, or general election;

(B) participating in or enjoying any benefit, service, privilege, program, facility, or activity provided or administered by the United States;

(E) participating in or enjoying the benefits of any program or activity receiving Federal financial assistance;

(3) during or incident to a riot or civil disorder, any person engaged in a business in commerce or affecting commerce, including, but not limited to, any person engaged in a business which sells or offers for sale to interstate travelers a substantial portion of the articles, commodities, or services which it sells or where a substantial portion of the articles or commodities which it sells or offers for sale have moved in commerce; or

(4) any person because he is or has been, or in order to intimidate such person or any other person or any class of

persons from—

(A) participating, without discrimination on account of race, color, religion or national origin, in any of the benefits or activities described in subparagraphs (1)(A) through (1)(E) or subparagraphs (2)(A) through (2)F);

shall be fined not more than $1,000, or imprisoned not more than one year, or both, and if bodily injury results shall be fined not more than $10,000, or imprisoned not more than ten years, or both; and if death results shall be subject to imprisonment for any term of years or for life. As used in this section, the term "participating lawfully in speech or peaceful assembly" shall not mean the aiding, abetting, or inciting of other persons to riot or to commit any act of physical violence upon any individual or against any real or personal property in furtherance of a riot. Nothing in subparagraph (2)(F) or (4)A() of this subsection shall apply to the proprietor of any establishment which provides lodging to transient guests, or to any employee acting on behalf of such proprietor, with respect to the enjoyment of the goods, services, facilities, privileges, advantages, or accommodations of such establishment if such establishment is located within a building which contains not more than five rooms for rent or hire and which is actually occupied by the proprietor as his residence.

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18 U.S.C. § 2, Principals, provides:

(a): Whoever commits an offense against the United or aids, abets, counsels, commands, induces or procures its commission, is punishable as a principal.

(b): Whoever willfully causes an act to be done which if directly performed by him or another would be an offense

against the United States, is punishable as a principal.

App. 40a

18 U.S.C. § 3, Accessory After the Fact, provides:

Whoever, knowing that an offense against the United States has been committed, receives, relieves, comforts or assists the offender in order to hinder or prevent his apprehension, trial or punishment, is an accessory after the fact.

Except as otherwise expressly provided by an Act of Congress, an accessory after the fact shall be imprisoned not more than one-half the maximum term of imprisonment or (notwithstanding section 3571) fined not more than one half the maximum fine prescribed for the punishment of the principal, r both; or if the principal is punishable by life imprisonment or death, the accessory shall be imprisoned not more than 15 years.

App. 41a

11 U.S.C. § 547(a)(4). Preferences, provides:

(4) A debt for a tax is incurred on the day when such tax is last payable without penalty, including any extension.

App. 42a

18 USCS § 1951. Chapter 95. Racketeering-Interference with Commerce by Threats or Violence

(a) Whoever in any way or degree obstructs, delays, or affects commerce or the movement of only article or commodity in commerce, by robbery or extortion or attempts or conspires so to do, or commits or threatens physical violence to any person or property in furtherance of a plan or purpose to do anything in violation of this section shall be fined not more

than $10,000 or imprisoned not more than twenty years or both.

(b) As used in this section—

(2) The term "extortion" means the obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.

App. 43a

Rule 13 of Civil Procedure. Counterclaim and Cross-Claim

(a) Compulsory Counterclaims. A pleading shall state as a counterclaim any claim which at the time of serving the pleading the pleader has against any opposing party, if it arises out of the transaction or occurrence that is the subject matter of the opposing party's claim and does not require for its adjudication the presence of third parties of whom the court cannot acquire jurisdiction. But the pleader need not state the claim if (1) at the time the action was commenced the claim was the subject of another pending action, or (2) the opposing party brought suit upon the claim by attachment or other process by which the court did not acquire jurisdiction to render a personal judgment on that claim, and the pleader is not stating any counterclaim under this Rule 13.

(b) Permissive counterclaims. A pleading may state as a counterclaim any claim against an opposing party not arising out o the transaction or occurrence that is the subject matter of the opposing party's claim.

(h) Joinder of Additional Parties. Persons other than those made parties to the original action may be made parties to a counterclaim or cross-claim in accordance with the provisions of Rules 19 and 20.

App. 44a

Rule 3007. Objections to Claims. An objection to the allowance of a claim shall be in writing and filed with the court. A copy of the objection with notice of the hearing thereon shall be mailed or otherwise delivered to the claimant, the debtor or debtor in possession and the trustee at least 30 days prior to the hearing. If an objection to a claim is joined with a demand for relief of the kind specified in Rule 7001, it becomes an adversary proceeding.

App. 45a

United States Bankruptcy Court for the Middle District of Alabama

In Re: Raymond Jackson and Rogers Mae Jackson, Debtors.
Chapter 13-Case No. 90-00472
Filed October 14, 1994
James M. Jones, Clerk
U.S. Bankruptcy Court
Montgomery, Alabama
Deputy Clerk

Statement of the Issues

Pursuant to the Notice Service of Notice of Appeal, filed 10/7/94 and Bankruptcy Rule 8006, Debtors provide the Court with a statement of the issues on appeal, including 1) issues purely one of law. See Southeast Co. (1989, CA9 Cal) 868 F2d 335, 18 BCD 1519, 20 CBC2d 1348, CCH Bankr L Rptr 72698; 2) issues fairly presented by record. See Fowler (1975, WD Okla) 407 F Supp 799, 19 UCCRS 322 and Weeks, Thomas and Lysaught, Chartered (1988, DC Kan) 97 BR 46; 3) issues embraced within appealed findings of Bankruptcy Judge. See Ferris (1976, WD Okla) 415 F Supp 33; 4) issues not presented in petition. See Fowler (1975, WD Okla) 407 F Supp 799, 19 UCCRS 322; issues presented in Debtors' Motion for Leave to Appeal, filed 8/31/94, docket entry 25, exhibit 1, and

those issues presented in Debtors Objection to Claim (IRS), docket entries #15, 19 and 21, and as cited below:

1. Issues purely one of law

a. The original proof of claim, Government exhibit B, filed 6/14/90, is a fraudulent proof of claim because Internal Revenue Service misrepresented on page 5 and exhibit 3 of "Brief by United States of America In Support of Opposition to Objection to Claim," filed 9/26/94, docket entry 47, that "Debtors filed a petition for 1982 tax year with United States Tax Court for 1982 Federal Income Tax Return and that exhibit 3 is proof of that filing", to illegally and fraudulently extend the Statute of Limitation (26 USCS 6501(a)) for 1982 Federal Income Tax Return, which expired 3/24/86, Exhibit 3 is for 1986 tax year, not 1982 tax year, as the original copies of U.S. Tax Court files will show. Debtors did not file a law suit with U.S. Tax Court for 1982 tax year. The claim that exhibit 3 is for 1982 tax year is FRAUDULENT. Bankruptcy Judge Rodney R. Steele wrongfully relied upon Internal Revenue Service's FRAUD and MISREPRESENTATION to allow the untimely claim for 1982 Federal Income Taxes of $9612.22 (i.e. $3497.38, tax due and interest to petition date, $6,114.84), Government exhibit B. See docket entry 62, dated 10/7/94, exhibit 1. The ultra vires acts of Fraud and MISREPRESENTATION, which were perpetrated upon Debtors by Internal Revenue Services legal representatives, violate 18 USCS 152, 245, 287, 872 and 1001, 26 USCS 7214 and 31 USCS 231 and make them liable under provisions of 31 USCS 231. The criminal offenses of MISREPRESENTATION, FRAUD and EXTORTION are punishable under 18 USCS 3231.

b. The amended proof of claim, government exhibit A, filed 7/26/90, contains the same claim for 1982 Federal Income taxes as the original proof of claim, Government exhibit B, filed 6/14/90. Therefore, the same ultra vires acts of FRAUD and MISREPRESENTATION, which were perpetrated upon Debtors by Internal Revenue Service's legal representative upon filing the original proof of claim, were repeated when the

amended proof of claim was filed, in violation of 18 USCS 152, 245, 287, 872, 1001, 31 USCS 231 and 26 USCS 7214. Internal Revenue Service and their legal representatives are liable under 31 USCS 231 and punishable for criminal offenses of FRAUD, MISREPRESENTATION and EXTORTION under provisions of 18 USCS 3231.

c. Debtors' civil, statutory and constitutional rights to participate in the legal activity (18 USCS 245) of a chapter 13 proceeding, without Internal Revenue Service perpetrating FRAUDULENT PROOFS OF CLAIM UPON DEBTORS, were infringed upon and denied Debtors, in violation of 18 USCS 245, 287, 152, 287, 152, 872, 1001, 26 USCS 7214. The Internal Revenue Service and its legal representatives are liable under 31 USCS 231 and punishable under 18 USCS 3231.

d. The Bankruptcy trustee failed to object to the allowance of the original and amended proofs of claim, Government exhibits A and B, both of which contains the FRAUDULENT claim for 1982 Federal Income Taxes, as required by 11 USCS 704, paragraph 5.

e. Judge Rodney R. Steele failed to direct and require the Bankruptcy trustee to perform on behalf of Debtors perform his duty of objecting to the allowance of improper claims, as required by 11 USCS 704, paragraph 5.

f. The Bankruptcy Court's order, filed 10/7/94, docket entry 62, exhibit 1, was allowed as an "unsecured claim" in the amount of $10,060.40 on the original proof of claim, filed 6/14/90, Government exhibit B. The "unsecured claim" is properly classified as a "general Unsecured claim". The Government prepetition interest is identified on the original proof of claim, Government exhibit B. Case law states that "prepetition interest on tax claims are allowable as a General Unsecured Claim" See Razorback Ready Mix Concrete Co. (1984, BC ED Ark) 45 BR 917, 12 BCD 356, 12 CBC 2d 221. In addition, case law states that "a General Unsecured Claim is DISCHARGEABLE." See Doss (1984, DC ED Ark) CCH Bankr Rptr. Bankruptcy Judge Rodney R. Steele wrongfully FAILED to discharge the General Unsecured Claims of the

original Proof of claim, as required by case law. Therefore, Debtors consider this to be a denial of due process of law and a denial of justice.

g. The Bankruptcy Court denied Debtors due process of law by FAILING to require that Internal Revenue Service completely answer Debtors' objections to the claims (IRS) at docket entry 15, exhibit 1; and provide any answers to Debtors' objections to the claim at docket entries #19 and 21 of exhibit 1, prior to the 8/22/94 Hearing on objection to the claim, which forced Debtors to be UNPREPARED for the Hearing and which constitutes a denial of due process of law. Therefore, the 8/22/94 Hearing Transcript, at docket entry 48, exhibit 1, should be struck from the Court's records, and Debtors so move the Court.

h. Bankruptcy Judge Rodney R. Steele abandoned his judicial duties by FAILING to direct Internal Revenue Service to respond t Debtors' Motion for Contempt, Sanction and Obstruction of Justice" and "Debtors' Motion for Relief by Default, docket entries #50 and 38, although it was crystal clear that Debtors' civil, statutory and constitutional rights had been severely prejudiced, infringed upon and denied by Internal Revenue Service's refusal to answer Debtors' objections to the claim (IRS) at docket entries 15, 19 and 21, exhibit 1, which clearly denied debtors due process, justice or remedy for Internal Revenue Service's refusal to obey the Court's orders at docket entries 16, 17 and 20.

i. Bankruptcy Judge Rodney R. Steele denied Debtors' due process in the manner the 8/22/94 Hearing for objection to claim (IRS) was conducted, as documented at docket entry 23, exhibit 1. Therefore, the 8/22/94 Hearing Transcript, at docket entry 48, exhibit 1, are invalid and illegal and should be struck from the Court's records, and Debtors so move the Court.

j. Internal Revenue Service FAILED to provide Debtors written responses to the objections to claim (IRS) at docket entries 19 and 21, exhibit 1, as the Court's orders at docket entries 16, 17 and 20 required. In addition, the

Bankruptcy Court OVERRULED THE OBJECTIONS TO CLAIM (IRS at docket entries 19 and 21, exhibit 1, WITHOUT RECEIVING WRITTEN RESPONSES FROM THE INTERNAL REVENUE SERVICE. Clearly, Debtors have been denied due process and their civil, statutory and constitutional rights have been infringed upon, denied and prejudiced by the unlawful and illegal acts of Internal Revenue Service and the Court. Therefore, the Court's order at docket entry 62, exhibit 1, is illegal and invalid and without merit.

2. Issues Fairly Presented by Record.

a. Internal Revenue Service wantonly, willfully, maliciously, knowingly, arbitrarily, negligently, blatantly, flagrantly, intentionally and wrongfully abused their power, by perpetrating and filing an illegal, improper, invalid and fraudulent original proof of claim for $21,760.06, Government exhibit B, filed 6/14/90, against Debtors and by MISREPRESENTING on page 5 and exhibit 3 of "Brief by United States of America in Support of Opposition to Objection to Claim", filed 9/26/94, docket entry 47, exhibit 1, that "Debtors filed a petition for 1982 tax year with United States Tax Court for 1982 Federal Income Tax Return and that exhibit 3 is proof of that filing." Clearly, the FRAUDULENT ACT purpose is to illegally extend the Statute of Limitation (i.e. 26 USCS 6501(a)) for 1982 Federal Tax Return, which expired 3/24/86, or 62 days prior to the assessment of 5/26/86. See Government exhibit B, filed 6/14/90. Bankruptcy Judge Rodney R. Steele wrongfully relied upon the FRAUD and MISREPRESENTATION of Internal Revenue Service and allowed the untimely and fraudulent claim for 1982 Federal Income Taxes of $9612.22 (i.e. $3497.38, tax due and $6114.84, interest to petition date). See docket entry 62, filed 10/7/94, exhibit 1. Therefore, not only is the claim for 1982 Federal Income Taxes FRAUDULENT, but the original proof of claim is FRAUDULENT. Therefore, the original proof of claim, Government exhibit B, filed 6/14/90, should be disallowed as a matter of law and justice, BECAUSE NO PART OF A FRAUDULENT CLAIM IS ALLOWABLE. The

order at docket entry 62, exhibit 1, wrongfully FAILED to disallow the FRAUDULENT CLAIM for 1982 Federal Income Taxes, as shown on the original proof of claim. Therefore, not only should the untimely and fraudulent claim for 1982 Income Taxes be disallowed, but the original proof of claim should be disallowed, as a matter of LAW and Justice.

b. Internal Revenue Service wantonly, willfully, maliciously, knowingly, arbitrarily, negligently, blatantly, flagrantly, intentionally and wrongfully abused their power by perpetrating and filing an illegal, invalid, improper and fraudulent amended proof of claim for $56,500.02, Government exhibit A, filed 7/26/90, or $34,739.96, more than their original proof of claim of $21,760.06 against Debtors. The filing of FRAUDULENT claims violate 18 USCS 152, 245, 287, 872, 1001, 26 USCS 7214. The Internal Revenue Service and its legal representatives and its employees are liable under 31 USCS 231 and punishable under 18 USCS 3231. The order disallowing the amended claim is at docket entry 56, exhibit 1.

c. Internal Revenue Service willfully, wantonly, maliciously, knowingly, arbitrarily, negligently, blatantly, flagrantly, intentionally and wrongfully abused their power by perpetrating upon the Debtors more than four (4) years (i.e. 7/26/90 to 9/26/94) of infringing upon and denying Debtors' civil, statutory and constitutional rights resulting from the filing of an illegal, invalid and fraudulent amended proof of claim for $56,500.02 or $34,739.96 more than the original proof of claim of $21,760.06 against the Debtors. The filing of FRAUDULENT claims violate 18 USCS 152, 245, 287, 872, 1001, and 26 USCS 7214. Internal Revenue Service, its legal representatives and employees are liable for the ultra vires acts of FRAUD, MISREPRESENTATION and EXTORTION under 18 USCS 231 and punishable under 18 USCS 3231. The order disallowing that fraudulent claim is at docket entry 56, exhibit 1.

d. Since the Internal Revenue Service willfully, wantonly, maliciously, knowingly, arbitrarily, negligently,

blatantly, flagrantly, intentionally, and wrongfully abused their power by filing an invalid, illegal, improper and fraudulent amended proof of claim of $56,500.02 or $34,739.96 more than the original proof of claim of $21,760.06 against Debtors, they have FORFEIT any future right to the $34,740.04, because NO PART OF A FRAUDULENT CLAIM IS ALLOWABLE. The order disallowing the fraudulent amended claim is at docket entry 56, exhibit.

e. Internal Revenue Service willfully, wantonly, maliciously, knowingly, arbitrarily, negligently, blatantly, flagrantly, intentionally and wrongfully abused their power by perpetrating upon Debtors for more than four (4) years of OPPRESSION, DENIAL OF THEIR CIVIL, STATUTORY AND CONSTITUTIONAL RIGHTS TO PARTICIPATE IN THE LEGAL AND PROTECTIVE ACTIVITY (18 USCS 245) of a chapter 13 proceeding, WITHOUT HAVING ULTRA VIRES AND UNLAWFUL ACTS OF AN INVALID, ILLEGAL, IMPROPER AND FRAUDULENT AMENDED PROOF OF CLAIM FOR $56,500.02 or $34,739.96 more than the original proof of claim of $21,760.06, being perpetrated upon them and filed against the Debtors. The order disallowing the amended claim is at docket entry 56, exhibit 1. The filing of FRAUDULENT amended claim violates 18 USCS 152, 245, 287, 872, 1001, and 26 USCS 7214. Internal Revenue Service, its legal representatives and employees are liable for the ultra vires acts of FRAUD, MISREPRESENTATION AND EXTORTION under 18 USCS 231 and punishable under USCS 3231.

f. Internal Revenue Service willfully, wantonly, maliciously, knowingly, arbitrarily, negligently, blatantly, flagrantly, intentionally, and wrongfully abused their power by perpetrating MISREPRESENTATION and committing FRAUD to justify EXTORTION of 1982 federal income taxes, whose statute of limitation (26 USCS 6501(a)) expired 3/24/86, whose assessment was made 62 days after expiration of the statue of limitation expired, 5/26/86, and whose debtors did not file a law suit with U.S. Tax Court for 1982 Tax Return, by

misrepresenting on page and exhibit 3 of "Internal Revenue Service's Brief by United States of America in Support of Opposition to Objection to Claim, docket entry 47, dated 9/26/94 and untimely received in Court, which is a denial of due process, that "Debtors filed a petition for 1982 tax year with United States Tax Court and that exhibit 3 is proof of the filing." Clearly, exhibit 3 is proof of the filing is a FRAUDULENT STATEMENT, which is illegally and unlawfully perpetrated upon the Court and Debtors to wrongfully extend the expired Statute of Limitations (26 USCS 6501(a)) and to permit Internal Revenue Service to wrongfully continue to collect and extort the untimely and fraudulent claim for 1982 Federal Income Taxes of $9612.22 (i.e. $3497.38, Tax Due and interest to petition date, $6114.84) and unspecified portion of penalty to date of petition on unsecured priority claim of $9,844.52. The Bankruptcy Court, by Court's order, filed 10/7/94, docket entry 62, wrongfully relied on Internal Revenue Service's fraudulent Misrepresentation, described above, and allowed the untimely and fraudulent claim for 1982 Income Taxes, as general unsecured debts, which are DISCHARGEABLE AND FRAUDULENT. The original and amended proof of claim both contain the claim for 1982 Federal Income Taxes. Therefore, both the original and amended proof of claim should be disallowed, because no part of a FRAUDULENT CLAIM is collectible. The claim for 1982 Federal Income Taxes was wrongfully allowed by the orders at docket entries 56 and 62 of exhibit 1 and should be reversed.

3. Issues embraced within appealed findings of Bankruptcy Judge

a. That it is legal, just and acceptable in the Bankruptcy for Internal Revenue Service to disobey any Court order and any law of the United States that they wish to and that is acceptable in Bankruptcy Judge Rodney R. Steel's Court, including FRAUD, MISREPRESENTATION AND EXTORTION By Internal Revenue Service.

b. The dispositive order, at docket entry 62, failed to address the proven acts of fraud and misrepresentation, which

was perpetrated upon the Court and Debtors by IRS to continue wrongfully collecting the untimely and fraudulent claim for 1982 Federal Income Taxes, whose Statute of Limitations (26 USCS 6501(a)) expired 3/24/86. The Court simply Failed and Refused to grant or deny "debtors objection to, Motion to Remove and Hearing for the Illegal, Invalid and Untimely Claim for 1982 Federal Taxes and Unspecified Penalty to Date of Petition on Unsecured Priority Claims Improperly Entered in Ch, 13 Plan Trustee System filed 9/30/94, docket entry 58. Judge Steele, by the act, condoned the FRAUD and Misrepresentation perpetrated on Debtors to extort and claim for 1982 federal income taxes and failed to exercise his judicial duties.

c. Bankruptcy Judge Rodney R. Steele failed to fairly administer justice on the basis of the evidence and the facts of this case. To the extend that he failed to deliver justice to the Debtors, he has become part of the RACISM PROBLEM OF AMERICA, that is the SPRING, from which debtors' complaint runs.

4. Issues not present in petition.

a. Refund of every dollar wrongfully collected by Internal Revenue Service on the Fraudulent original proof of claim, including the untimely and fraudulent claim for 1982 federal income taxes, from 2/7/90 to date of this document.

b. Internal Revenue Service willfully, wantonly, maliciously, knowingly, arbitrarily, negligently, blatantly, flagrantly, intentionally, and wrongfully abused their power by perpetrating upon Debtors more than four (4) years (i.e. 7/26/90 to 9/26/94) of legal expenses, legal costs, administration costs, attorney fees, postal and shipping fees, typing expenses, copying expenses, fuel expenses and miscellaneous expenses by perpetrating and filing an illegal, invalid, and fraudulent amended proof of claim for $56,500.02 or $34,740.04 more than their original proof of claim of $21,760.96 against Debtors. The order disallowing the amended claim is at docket entry 56, exhibit 1.

c. Internal Revenue Service willfully, wantonly,

maliciously, knowingly, arbitrarily, negligently, blatantly, flagrantly, intentionally, and wrongfully abused their power and by perpetrating upon Debtors more than four (4) years (i.e., 7/26/90 to 9/26/94) of STRESS AND ANXIETY resulting from IRS filing an illegal, invalid and fraudulent amended proof of claim for $56,500.02 or $34,740.04 more than their original proof of claim of $21,760.06 against Debtors. The order disallowing the amended claim is at docket entry 56, exhibit.

d. The Government legal representatives, Redding Pitt, Patricia Conover and Cynthia Lewis Stier, who are signatories on "Brief by United States of America In Support of Opposition to Objection to the Claim", filed 9/26/94, docket entry 47, exhibit 1, maliciously, wantonly, willfully, knowingly, arbitrarily, negligently, blatantly, flagrantly, intentionally and wrongfully abused their power by perpetrating ultra vires acts of FRAUD and MISREPRESENTATION upon Debtors by misrepresenting on page 5 and exhibit 3 of docket entry 47 that "Debtors filed a petition for 1982 tax year with United States Tax Court for 1982 Federal Income Taxes and that exhibit 3 is proof of that filing." Clearly, the purpose of that fraudulent act is to extend the statute of limitations for 1982 tax Return, which expired 3/24/86. Exhibit 3 is for tax year 1986, not tax year 1982. The Court wrongfully relied upon the Fraudulent Misrepresentation of IRS and allowed the untimely and fraudulent claim for 1982 Federal Income Taxes, in which Debtors are wrongfully paying. The untimely and fraudulent claim for 1982 federal income taxes are listed on both the original and amended proof of claim. Therefore, both original claim are FRAUDULENT and no part of a FRAUDULENT Government proof of claim is COLLECTIBLE. Therefore, not only should the original and amended claim be forfeited due to FRAUD and MISREPRESENTATION, but the Government employees, who perpetrated this FRAUD and Misrepresentation upon the Debtors are liable under 18 USCS 231 and punishable under 18 USCS 3231. The order that disallowed this untimely and

fraudulent claim is at docket entries 56 and 62, exhibit 1.

Debtors prefer this appeal be processed as a direct appeal.

Date: 10/13/94
1 Exhibit (not included)
Raymond Jackson, Pro Se /s/
Rogers Mae Jackson, Pro Se /s/
225 Conrad Street
Montgomery, Alabama

App. 46a

United States Tax Court Docket Entries

12/6/94
Docket No. 458-89
Raymond & Rogers Mae Jackson v.
Commissioner of Internal Revenue
225 Conrad Street
Montgomery, AL 36110
VM0053 (Service Attorney)
No. 2 Vogel, Mark Robert
Mark R. Vogel, P.A.
Suite 880
201 S. Biscayne Blvd.
Miami, FL 33131

AM0007 Abdo-Gomez, Magda
P. O. Box 65-4112
Miami, FL 33265

No.	0001
Date	1/6/89
Event	PF
Filings and Proceedings	Petition Filed: Fee Paid
ACT/STAT Dte Served	R 1/6/89

M

No.	0002
Date	1/6/89
Event	DPT
Filings and Proceedings	Designation of Trial at Miami, FL
ACT/STAT Dte Served	R 1/6/89
M	

No.	0003
Date	2/27/89
Event	ACS
Filings and Proceedings	Answer (C/S 02/22/89)
ACT/STAT Dte Served	
M	

No.	0004
Date	4/21/89
Event	NTD
Filings and Proceedings	Notice of Trial on 9/25/89 at Miami, FL
ACT/STAT Dte Served	B 4/21/89
M	C

No.	0005
Date	4/21/89
Event	SPTO
Filings and Proceedings	Standing Pre-Trial Order attached to Notice of Trial
ACT/STAT Dte Served	B 4/21/89
M	C

No.	0006
Date	5/11/89
Event	EA

Filings and Proceedings	Entry of Appearance by Mark R. Vogel; Magda Abdo-Gomez
ACT/STAT Dte Served M	R 5/12/89
No.	00047
Date	10/12/89
Event	SDEC
Filings and Proceedings	Stipulated Decision Entered, Judge Swift.
ACT/STAT Dte Served M	B 10/12/89

United States Tax Court

Raymond & Rogers Mae Jackson, Petitioners,
v. Docket No. 458-89
Commissioner of Internal Revenue, Respondent.

Answer

THE RESPONDENT, in answer to the petition filed in the above-entitled case, admits, denies and alleges as follows:

1. Admits except denies that a complete copy of the statutory notice of deficiency issued to petitioners was attached to the petition. Alleges that attached as Exhibit A is a true and complete copy of the statutory notice of deficiency issued to petitioners.

2. Admits.

3. Denies. Alleges that the deficiency and additions thereon in dispute in this case for the taxable year 1986, as set forth in the statutory notice, are as follows:
Deficiency - $24,136.00

§ 6643(a)(1) - --
§ 6653(a)(2) --
§6653(a)(1)(A) - $1,207.00
§6653(a)(1)(B) - 50% of the interest due on $24,136.00
§6661(a) - $6034.00

4. Denies the allegations of fact and err for lack of sufficient information.

5. Denies generally each and every allegation of the petition not hereinbefore specifically admitted, qualified or denied.

WHEREFORE, it is prayed that respondent's determination, as set forth in the statutory notice of deficiency, be in all respects approved.

PETER K. SCOTT
Acting Chief Counsel
Internal Revenue Service

Date: February 22, 1989

By: /s/ Merle Stolar, Attorney
Tax Court No. SM0844

OF COUNSEL:

Denis J. Conlon
Regional Counsel
RICHARD A. WITKOWSKI
District Counsel
Internal Revenue Service
P. O. Box 1146
H. W. Wheeler Station
St. Louis, Missouri 63188
Tel. No. (314) 425-4747
FTS 279-4747

United States Court of Appeals
for the Eleventh Circuit

No. 95-6646
Non-Argument Calendar

D.C. Docket No. CV-94-A-1438-N
and Bankruptcy No. 90-00472

Filed U.S. Court of Appeals Eleventh Circuit
June 12, 1996
Miguel J. Cortez, Clerk

IN RE: Raymond Jackson, Rogers Mae Jackson, Debtors.
Raymond Jackson, Rogers Mae Jackson, Plaintiffs-Appellants,
versus
Internal Revenue Service, Defendant-Appellee.

Appeal from the United States District Court
for the Middle District of Alabama

Before Dubina, Black and Carnes, Circuit Judges.

JUDGMENT

This cause came to be heard on the transcript of the record from the United States District Court for the Middle District of Alabama, and was taken under submission by the Court upon the record and briefs on file, pursuant to Eleventh Circuit Rule 34-3;

UPON CONSIDERATION WHEREOF, it is now hereby ordered and adjudged by this Court that the judgment of the said District Court in this cause be and the same is hereby AFFIRMED;

It is further ordered that plaintiffs-appellants pay defendant-appellee the costs on appeal to be taxed by the Clerk of this Court.

Entered: June 12, 1996
For the Court: Miguel J. Cortez, Clerk
By: /s/ Matt Davidson, Deputy Clerk

Issued as Mandate: 8/5/96

App. 50a

IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 95-6646
Non-Argument Calendar

D.C. Docket Nos. CV-94-A-1438-N
90-00472-RRS

DO NOT PUBLISH
Filed U.S. Court of Appeals Eleventh Circuit
June 12, 1996
Miguel J. Cortez Clerk

IN RE: Raymond Jackson, Rogers Mae Jackson, Debtors.
Raymond Jackson, Rogers Mae Jackson, Plaintiffs-Appellants,
versus
Internal Revenue Service, Defendant-Appellee.

Appeal from the United States District Court
for the Middle District of Alabama

(June 12, 1996)

Before DUBINA, BLACK and CARNES, Circuit Judges.

PER CURIAM:

The judgment and orders of the district court are affirmed in all respects for the reasons set out in its July 14, 1995 memorandum opinion and order.

AFFIRMED.

App. 51a

IN THE UNITED STATES COURT OF APPEALS
FOR THE ELEVENTH CIRCUIT

No. 95-6646

Filed U.S. Court of Appeals Eleventh Circuit
June 12, 1996
Miguel J. Cortez, Clerk

IN RE:

Raymond Jackson/Rogers Mae Jackson, Debtors.

Raymond Jackson, Rogers Mae Jackson, Plaintiffs-Appellants,
versus
Internal Revenue Service, Defendant-Appellee

On Appeal from the United States District Court for the
Middle District of Alabama

ORDER:

Appellants "motion to sanction, disbar and terminate employment of clerk...," construed as a motion for reconsideration of the clerk's action in returning a motion to Appellant as moot is DENIED. Appellee's brief was timely

filed, the clerk's action was entirely appropriate. See 11th Cir. I.O.P. 25.1 "Timely Filing of Papers."

/s/ Ed Carnes, United States Circuit Judge

App. 52a

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

Filed September 30, 1994
James M. Jones, Clerk
U.S. Bankruptcy Court
Montgomery, Alabama

IN RE: Chapter 13
Raymond Jackson, Rogers M. Jackson, Debtors.

Case No. 90-00472-RRS-13

ORDER ON OBJECTION TO IRS AMENDMENT TO THE CLAIM AS UNTIMELY AND NOT AUTHORIZED BY RULES AND CODE

On September 12, 1994, the debtors filed an objection to the IRS amendment to its claim, asserting that such amendment was untimely and ought not to be allowed in these proceedings.

The amendment, which was filed after the original claim was filed in a timely manner, was apparently filed outside of the 90-day period required by the Bankruptcy Code. It added to the original claim filed on June 14, 1990, in the amount of $21,760.06 an additional amount for income tax deficiencies for the years 1987 and 1988. The amendment added $34,739.96 to the original claim.

Since contested claims are contested matters under the Bankruptcy Code and Rules, Rule 7015 is applicable to amendment. And the Rule concerning the time for filing amendments to filing claims is set out in Rule 3002 of the Bankruptcy Rules.

If the amendment actually constitutes a new claim, then it may be subject to be stricken in this case, because it was not timely filed.. See International Horizons, Inc., United States v. International Horizons, Inc., (11th Cir. 1985) 751 F.2d 1213. The court there held that in a bankruptcy case, amendments to a claim are freely allowed where the purpose is to cure a defect in the claim as originally filed, to describe the claim with greater particularity, or to plead a new theory of recovery on the facts set forth in the original claim. But the court must, in any event, give careful scrutiny to amendments to claims, to assure that there is no attempt to file a new claim under the guise of amendment. At p. 1216.

And it has ben held that an amendment to a tax claim to add a new year is a new claim. See In re Unroe, (7th Cir. 1991) 937 F. 2d 346. See also In re Appling, (B.C. M.D. Ga. 1993) 162 B.R. 43.

In this case, the original claim of the IRS in the amount of $21,760.06 has not been fully paid. Only $12,536.72 of that original claim has been paid, leaving a balance of $9,223.34. Since this priority claim has not been paid in full, it may very well be that it is not discharged, and that the debtor, upon conclusion of this case on November 7, 1994, when this 57-month plan expires by its own terms, will remain liable for the balance plus interest and other charges. If the court disallows the amendment to the claim, which amendment totaled $34,739.96, then upon the conclusion of this case, the IRS will be in a position to assess that amount, plus interest and charges

to the debtor, since it appears that assessment was delayed by the filing of this bankruptcy, before the three-year period of limitations expired.

It is therefore ORDERED that the objection to the IRS amendment to claim as untimely is well taken, and it is

ORDERED that the IRS amendment is STRICKEN, since no payments have been made on it.

At Montgomery, Alabama on September 30, 1994.

Rodney R. Steele /s/
United States Bankruptcy Judge

Copies to:
Debtors, pro se
Patricia Allen Conover
Trustee

App. 53a

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

Filed October 7, 1994
James M. Jones, Clerk
U.S. Bankruptcy Court
Montgomery, Alabama

IN RE: Chapter 13
Raymond Jackson, Rogers M. Jackson, Debtors.

Case No. 90-00472-RRS-13

ORDER ON DEBTORS' OBJECTION TO INTERNAL REVENUE SERVICE PROOFS OF CLAIM

By an opinion entered today, the court has concluded that most of the objections filed by the debtors to the claim of the Internal Revenue Service are not well taken, and it is

ORDERED that the Objection to the Claim of the Internal Revenue Service is OVERRULED, except for the following: that only a portion of the original Internal Revenue Service claim filed on June 14, 1990 is entitled to priority, and the balance is due to be treated as a general unsecured claim in this bankruptcy case.

The portion of the June 14, 1990, claim which is entitled to priority is as follows: Income for the tax period 12/31/85, assessed on January 1, 1990, tax due $818, and interest to petition date $413.07, for a total of $1,231.07.

Income tax for the tax period 12/31/86, assessed on January 1, 1990, tax due, $5,225, plus interest to date of petition $2,200.66, for a total of $7,425.66.

The total priority claim to be allowed in this proceeding is $8,656.73.

Any amount of plan payments made by debtors and applied to taxes greater than the amount allowed as priority are to be applied to those non-priority taxes remaining on the claim filed June 14, 1990. These general unsecured debts are income taxes for the tax period 12/31/82 and tax period 12/31/83, assessed May 26, 1986, and May 9, 1988, in the amount of $10,060.40.

The claim of the Internal Revenue Service filed June 14, 1990, is therefore ALLOWED as a priority claim in the amount of $8,656.73, and is allowed as an unsecured claim in the amount of $10,060.40.

The order constitutes a dispositive order on all of the debtors' objections to claims, and debtors are admonished by this order not to file any further objections, motions, or pleadings of any kind relating to the claims of the Internal Revenue Service in this proceeding, except those filings necessary to perfect their appeal to the United States District Court of this order and related rulings.

At Montgomery, Alabama on October 7, 1994.

Rodney R. Steele /s/
United States Bankruptcy Judge

COPIES TO:
Patricia Allen Conover
Debtor(s)
Trustee

App. 54a

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF ALABAMA

Filed October 25, 1994
James M. Jones, Clerk
U.S. Bankruptcy Court
Montgomery, Alabama

IN RE: Chapter 13
Raymond Jackson, Rogers M. Jackson, Debtors.

Case No. 90-00472-RRS-13

AMENDED ORDER ON DEBTORS' OBJECTION TO

INTERNAL REVENUE SERVICE PROOFS OF CLAIM

By an opinion entered today, the court has concluded that most of the objections filed by the debtors to the claim of the Internal Revenue Service are not well taken, and it is

ORDERED that the Objection to the Claim of the Internal Revenue Service is OVERRULED, except for the following: that only a portion of the original Internal Revenue Service claim filed on June 14, 1990 is entitled to priority, and the balance is due to be treated as a general unsecured claim in this bankruptcy case.

The portion of the June 14, 1990, claim which is entitled to priority is as follows: Income for the tax period 12/31/85, assessed on January 1, 1990, tax due $818, and the interest to petition date $413.07, for a total of $1,231.07.

Income tax for the tax period 12/31/86, assessed on January 1, 1990, tax due, $5,225, plus interest to date of petition $2,200.66, for a total of $7,425.66.

The total priority claim to be allowed in this proceeding is $8,656.73.

Any amount of plan payments made by debtors and applied to taxes greater than the amount allowed as priority are to be applied to those non-priority taxes remaining on the claim filed June 14, 1990. These general unsecured debts are income taxes for the tax period 12/31/82 and tax period 12/31/83, assessed May 26, 1986, and May 9, 1988, in the amount of $10,060.40. Additionally, these general unsecured debts include $3,042.93 listed as penalty in the original proof of claim. The unsecured claims total $13,103.33.

The claim of the Internal Revenue Service filed June 14, 1990, is therefore ALLOWED as a priority claim in the

amount of $8,656.73, and is allowed as an unsecured claim in the amount of $13,103.33.

The order constitutes a dispositive order on all of the debtors' objections to claims, and debtors are admonished by this order not to file any further objections, motions, or pleadings of any kind relating to the claims of the Internal Revenue Service in this proceeding, except those filings necessary to perfect their appeal to the United States District Court of this order and related rulings.

At Montgomery, Alabama on October 25, 1994.

Rodney R. Steels /s/
United States Bankruptcy Judge

COPIES TO:
Patricia Allen Conover
Debtor(s)
Trustee

App. 55a

UNITED STATES BANKRUPTCY COURT MIDDLE DISTRICT OF ALABAMA

In re Raymond Jackson, Rogers M. Jackson
Soc. Sec. 423-42-1287/141-22-9024
Debtor(s)
Case No. 90-00472
Chapter 13

AMENDED
ORDER CONFIRMING CHAPTER 13 PLAN

The debtor's plan was filed on February 7, 1990. A summary of the plan or the final modification was transmitted

to the creditors under Fed R Bankr P 3015. The court finds that the plan meets the requirements of 11 U.S.C. Section 1325. Therefore, it is

ORDERED that the debtor's Chapter 13 plan is confirmed, with the following provisions:

1. Payments:
Amount of each payment: $365.00 Monthly.
Period of payments: 60 months or until 100% is paid on allowed unsecured claims.

Payable to: Chapter 13 Trustee
P. O. Box 173
Montgomery, AL 36101-0173

Payroll deduction: The debtor's employer is ordered to deduct payments from the debtor's earnings, draw checks to the Chapter 13 Trustee, and deliver or mail the same to the trustee on or before each due date until further order of this court.

2. Senior expenses and claims to be paid:
Chapter 13 Trustee, Notice fee @ $.50 per copy.
Clerk of Court, Filing fee, $120.00
Chapter 13 Trustee, Trustee administrative fee
Debtor's Attorney, Attorney's fee allowed $1,050.00

SECURED, PRIORITY, AND SPECIAL CLAIMS
Creditor, Internal Revenue Service TOCB
Value of Collateral, $8,656.73
Interest, .0%
Payments, $250.00

3. Payments on allowed unsecured claims (including undersecured claims) will be made after senior expenses and claims are paid.

Dated this the 30 day of October, 1994.

/s/ Rodney R. Steele, United States Bankruptcy Judge

IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF ALABAMA NORTHERN DIVISION

Filed, November 14, 1994
By Thomas C. Caver, Clerk /s/
Deputy Clerk

Raymond Jackson, et al., Appellants,
vs.
Lloyd Bentsen, etc., et al., Appellees.

Civil Action No. 94-A-1438-N

ORDER

This case is before the court on several motions filed by appellants on November 14, 1994. Having considered the motions, it is hereby ORDERED as follows:

1. The Motion for Stay of Amended Order Confirming Chapter 13 Plan Pending Appeal is GRANTED, and that order is STAYED pending appeal, without bond.

2. The Motion for Stay of Amended Order on Debtors' Objection to Internal Revenue Service Proofs of Claim Pending Appeal is DENIED. The merits of that order will be considered in the appeal, and there is nothing about the order which would require a stay.

3. The Motion for Subpoena Duces Tecum for Appellants' Original Application to United States Tax Court for Docket Number 458-89 is DENIED. Rule 27(b), Fed. R. Civ. P., under which appellants make this motion, applies to the taking of depositions of witnesses for the purpose of

perpetuating their testimony in the event their testimony should be necessary following an appeal. This subpoena has to do with records which will be as available following an appeal as now. There is no need to perpetuate testimony and, therefore, this motion is DENIED.

4. The Motion for Stay of Proceedings, Including 11-22-94 Brief Due Date is DENIED as moot, since appellants' other motions have now been resolved. Appellants are to file their brief on the date required by the rules.

DONE this 15th day of November, 1994.

W. Harold Albritton /s/
United States District Judge

App. 57a

IN THE UNITED STATES COURT OF APPEALS FOR THE ELEVENTH CIRCUIT

No. 95-6646

Filed U.S. Court of Appeals Eleventh Circuit
December 11, 1995
Miguel J. Cortez, Clerk

In Re: Raymond Jackson, Rogers Mae Jackson, Debtors.

Raymond Jackson, Rogers Mae Jackson, Plaintiffs-Appellants,
versus
Internal Revenue Service, Defendant-Appellee.

On Appeal from the United States District Court for the Middle District of Alabama

BEFORE: TJOFLAT, Chief Judge and HATCHETT, Circuit Judge.

BY THE COURT:

Appellant's "motion to deny use of the fraudulent and post appeal United States District Court Civil Docket...in this appeal," construed as a motion for reconsideration of the denial of their previously-filed "emergency motion" is DENIED.

App. 58a

18 USCS 1961(1)(D) - Definitions - "Racketeering Activity" means any offense involving fraud connected with a case with title 11.

App. 59a

18 USCS 1951(a) and (b)(2). Interference with Commerce by Threats or Violence.

a. Whoever in any way or degree obstructs, delays, or affects commerce or the movement of any article or commodity in commerce by robbery or extortion or attempts or conspires so to do, or commits or threatens physical violence to any person or property in furtherance of a plan or purpose to do anything in violation of this section shall be fined not more than $10,000 or imprisoned not more than twenty years, or both.

b. As used in this section—(2) The term "extortion means obtaining of property from another, with his consent, induced by wrongful use of actual or threatened force, violence, or fear, or under color of official right.

App. 60a

18 USCS 1962. Prohibited activities

a. It shall be unlawful for any person who has received any income derived, directly or indirectly, from a pattern of

racketeering activity or through collection of an unlawful debt in which such person has participated as a principal within the meaning of section 2, title 18, United States Code, to use or invest, directly or indirectly, any part of such income, or the proceeds of such income, in acquisition of any interest in, or the establishment or operation of, any enterprise which is engaged in, or the activities of which affect, interstate or foreign commerce. A purchase of securities on the open market for purposes of investment, and without the intention of controlling or participating in the control of the issuer, or of assisting another to do so, shall not be unlawful under this subsection if the securities of the issuer held by the purchaser, the members of his immediate family, and his or their accomplices in any pattern or racketeering activity or the collection of an unlawful debt after such purchase do not amount in the aggregate to one percent of the outstanding securities of any one class, and do not confer, either in law or in fact, the power to elect one or more directors of the issuer.

b. It shall be unlawful for any person through a pattern of racketeering activity or through collection of an unlawful debt to acquire or maintain, directly or indirectly, any interest in or control of any enterprise which is engaged in, or the activities of which affect, interstate or foreign commerce.

c. It shall be unlawful for any person employed by or associated with any enterprise engaged in, or the activities of which affect, interstate or foreign commerce, to conduct or participate, directly or indirectly, in the conduct of such enterprise's affairs through a pattern of racketeering activity or collection of unlawful debt.

d. It shall be unlawful for any person to conspire to violate any of the provisions of subsection (a), (b), or (c) of this section.